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Vol 2

NOV 29 1949
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1821—1827

56-30

New Bedford 6 month 20. 1821.

1 Spermaceti Stock No 1. Dr To Sundries
For the following parcels of Oil purchas'd
of sundry persons & for before being
put into the Stock 3/4 by William
R Rotch & Co & 1/4 by William J Russell
the proportions they are in which they
own the Spermaceti Manufactory.
viz

11317 gals. head & body Oil purch'd	
of Jn° Coggeshall Jr of Ship Minvas	
cargo @ 72½ c$	8204.82
17070 gals. turn'd in by Wm R.	
Rotch & Co residue of Minvas	
Cargo @ 72 c$ the average price	
p$ the crew	12290.40
5562 gals. purchas'd of Jn° Cog-	
geshall Jr of Ship Tritons cargo	
@ 74 c$	4115.88
1145 gals purchas'd of J & N	
Hathaway of Ship Swifts	
cargo @ 72 c$	824.40
1856 gals of Brig Alliances	
cargo @ 70 c$	1299.20
	26734.70

2 William R Rotch & Co
For 3/4 ths of the above am't of Stock 20051 02
3 William J Russell
For 1/4 th Ditto 6683 68 = 26734 70

10 mo 16 2/4 William R Rotch & Co Dr To Sales Act No 1.
For 1 bbl of Strained Oil 30 gals @ 77 c$
delivered Benj Slash 23 10

New Bedford 10th month 25th 1821.

10mo 25	5	Joseph Rotch Dr to Sales Act No 1.			
	4	For 24 Casks Strained Spermaceti Oil			
		delivered him for Jos S Russell of			
		This 1818 gallons @ 75c			1363 50 v
		at 4 Months Credit.			
" 31	4	Sundry Acts Dr to Sales Act No 1.			
	6	Bills Receivable			
		For Hussey & Allens Note dated 10mo			
		31. 1821 at 4 months for			1155 " v
		For 37 Casks of Strained Spermaceti			
		Oil 1540 gals @ 75c			
11mo 2	4	Sundry Acts Dr to Sales Act No 1			
	7	Capt James Gallison			
		For 22 casks Strained Oil 1364 gals @ 75c		1023 " v	
	2	William R Rotch & Co			
		For 7 gals. Strained Oil @ 80c delivered			
		to R Rotch for family use	5 60 v		1028 60 v
" 6th	1	Sundry Acts Dr to Stock Act No 1.			
		For nett proceeds Sales of 50 bbls Strained			
		Oil by Josiah Bradlee & Co dated			
		5th Nov 1821	$1142.78		
	2	William R Rotch & Co			
		For 3/4ths	857 09 v		
	3	William J Russell			
		For 1/4th	285 69 v		1142 78 v
	3	William J Russell Dr to Sales Act No 1			
	4	For 1 bbl of Strained Oil 33 gallons			
		@ 75c delivered Andrew Gerrish			24 75 v

New Bedford 11th Month 8th 1821.

11mo 8 7 Sundry Acts Dr to Capt James Gallison
3 William T Russell
For Cash he received of Capt Gallison
on a/c of Oil sold him . . . . . 467 "
8 Expense Account
For 22 bbls. furnish'd by Capt Gallison
& 34 bbls bot of him @ $1 . . . . . 56 "
6 Bills Receivable
For his Note dated 11mo 2 @ 30 days
for balance of a/c . . . . . 500 " 1023 "

8 Expense Act Dr to William T Russell
3 For Isaac Simons's wages from
8mo 6 to 11mo 3 - 56 1/2 days @ $1 . . . . 56 50
For James Blue's wages from 9mo 10
to 11mo 3. 35 1/2 days @ $1 . . . . . 35 50 92 "

" 10 6 Bills Receivable Dr to Sales Act No 1
4 For Bates & Washburns Note @ 90 days
dated 11mo 10 for . . . . . 66 "
For 3 bbls. Strained Oil 88 gals @ 75 cts

" 12 2 William R Rotch & Co. Dr to Sales Act No 1
4 For 2 gals Strained Oil @ 80 cts 1 60
delivered Jos. Anthony for family's use

" 19 6 Bills Receivable Dr to Sales Act No 1
4 For Charles & Upm Grinnells Note dated
11mo 19 @ 4 Months for 398 87
For 798 1/2 gals Strained Oil @ 75 cts

New Bedford 11 mo 24. 1821

11 mo 24	C 1 v	Sundry Acts D^r to Stock Act N^o 1.			
		For nett proceeds Sales of 18 Casks of Straind Oil by David Anthony Providence dated 11 mo 20. $626.34			
	C 2 v	William R Rotch & C^o			
		For 3/4 ths		469 75/2	
	C 3 v	William T Russell			
		For 1/4 th		156 58/2	626 34
"	" C 2 v C 4 v	William R Rotch & C^o D^r to Sales Act N^o 1.			
		For 16 gals. Strained Oil sent to Mr Stockton of Princeton @ 80 cts			12 80
12 mo 6	C 2 v C 4 v	William R Rotch & C^o D^r to Sales Act N^o 1.			
		For 2 gals Summer Oil delivered Sol. Anthony for family use @ 80 cts			1 60
"	C 8 v C 3 v	Expense Act D^r to William T Russell			
		For Baker & Briggs's bill of pine Wood & 6 pork barrels			19 78
" 17	C 8 v C 3 v	Expense Act D^r to William T Russell			
		For Capt Bakers bill of freight of barrels from New York			14 70
" 18	C 1 v	Sundry Acts D^r to Stock Act N^o 1			
		For nett proceeds Sales of 31 Casks of Summer Oil by Henry Grinnell New York dated 15 Dec 1821 $789.78			
	C 2 v	William R Rotch & C^o			
		For 3/4 ths		592 33	
	C 3 v	William T Russell			
		For 1/4 th		197 45	789 78

New Bedford 12 Mo 15. 1821.

24 Sundry Acts Dr to Sales Act No 1.

22 William R Rotch & Co

For 1 bbl Summer Oil delivered

Benj Heath 31½ gals @ 75 ct . . . 23 62

For 7 gals Winter Oil delivered W R

Rotch for family use @ 110 ct . . . 7 70

31 32

29 Gilbert Russell

For 3 gals Summer Oil delivered

him in 11 Mo @ 75 . . . 2.25 2 50

For 3 Ditto 12 Mo 25th @ 75 ct . . 2.25 4 50 35 82

1 Stock Act No 1. Dr to Gilbert Russell

29 For 10½ gals of thick Body Oil @ 75 ct for

which he is to have 10½ gals Summer

Oil at the same price 7 87

12 Mo 24 1 Stock Act No 1. Dr to James Arnold

10 For 3 Cask of thick Oil purchased

void of him at viz

130. 64 out

134. 14 "

137 - 17 "

401. 95

95

306 gals @ 103 ct

28 8 Expense Act. Dr to William T Russell

3 For a load of pine Wood 2 73

2 William R Rotch & Co Dr to Sales Act No 1

4 For 1 bbl Winter Oil 30½ gals @ 110 ct.

sent to Mr Bull of New York . . 33 55

For 1 Keg Ditto 14 gals @ 110 ct sent to

Mrs Harrison New York 15 40 48 95

New Bedford 1st mo 3. 1822

2 v
4 v
William R Rotch & Co Dr to
Sales Account No 1

For 5 gals Winter Oil delivered I R Anthony for family use @ 110 cts	5 50	
For 4 gals Ditto @ 110 cts sent by him to Jn° Thornton	4 40	
For 1/2 box Candles 110 lbs @ 40. sent to Ditto	4 40	14 30

1st mo 5 — 8 v
3 v
Expense Account Dr to
William T Russell

For the following labour p^d by him		
James Bliss 15 days @ $1.	15 .	
Isaac Simons 29 D° @ $1	29 .	
Henry King 53 D° @ $1	53 .	
Harman Thompson 19 3/4 D° @ $1	19 75	
William Johnson 45 D° @ $1	45 .	
Benjamin Fuller 24 1/2 D° @ 7/6	30 62	192 37

1 mo 5 — 24 v
9 v
Sundry Accounts Dr to Sales Account No 1
Gilbert Russell
For 3 lbs Candles @ 40 cts 1 20

3 v
William T Russell

For 6 gals Summer Oil at Sunday times @ 80 cts	4.80	
" 3 lbs Candles @ 40 cts	1.20	
" 1 gal. Summer Oil for Henry King @ 80 cts	" 80	
1 D° D° for Benj^a Fuller	" 80	7 60 8 80

1 mo 7 — 26 v
26 v
William R Rotch & Co Dr to Bills Receivable
For Hussey & Allens Note dated 1 mo 31.
for 60 D. 3 4 Months given up to them for 1155 .

New Bedford 1st mo 26. 1822

1 mo 26 — C5 — Sundry Acts Dr to Joseph Rotch
For am't his bill of Oil pr this day 1363.50
C2 — William R Rotch & Co
For 3/4th rec'd by them 1022 63
C3 — William T Russell
For 1/4th — Do 340 87 1363 50

— C4 — Sundry Acts Dr to Sales Act No 1.
C3 — William T Russell
1 mo 12 — For 2 ℔ Canales for Wm Tallman . . . 80
" " — " Cash rec'd for 2 gals. S. Oil @ 80 cts . 1.60
" 17 — " 2 gals. S. Oil for L Anthony 1.60
" " — " 5 ℔ Candles for Dor Spooner . . . 2. "
2 mo 5 — " 1 gal. S. Oil deliv'd Mrs Brotherson
" " — per Jos Rotch's man . . . . " 80
" " — " 6 ℔ Canales for self 2.40
" " — " 3 gals S. Oil @ 80 cts for self . . . 2.40 11 60
C2 — William R Rotch & Co
1 mo 17 — For 11 ℔ Candles deliver'd Job Baker
for a/c of I R Anthony @ 40 ℔ 4.40
Box . . " 25
2 mo 2 — " 7 gals W. Oil @ 110 ℔ deliv'd W R
Rotch for family use 7.70 12 35
1 mo 20 — C9 — Gilbert Russell
For 3 gals. S. Oil @ 80 ℔ . . . 2.40
" 2 1/4 ℔ Canales @ 40 ℔ . . . " 90 3 30 27 25

2 mo 4 — C4 — Sales Act No 1 Dr to William T Russell
C3 — For Cash pd Chas Grinnell for wharfage
of Oil & Candles up to 1 mo 31st 7 81

" 7 — C8 — Expense Act Dr to William T Russell
C3 — For 197 Oil barrels sent by Ag Grinnell
from N York as pr bill 179 39
" 3 ℔ do L Macomber & Co 2 81 3 "

New Bedford 2 mo 27. 1822

C1	Sundry Acts D^r to Stock Act^t No 1.				
	For nett procds of 100 Boxes Canales sold by David Anthony Prov^r. & sent to Bristol per his order as per A/c Sales dated 2 mo 25. 1822 due 6 mo 18.	$1110.03			
C2	William R Rotch & Co				
	For 3/4^ths of $1110.3.		832	52	
C3	William J Russell				
	For 1/4^th Ditto.		277	50	1110 02
	For nett procds Sales of 24 casks Summer Oil by Henry Grinnell as per A/c Sales dated 2 mo 23 due 3 mo 19.	637.04			
C2	William R Rotch & Co				
	For 3/4^ths of $637.4.		477	78	
C3	William J Russell				
	For 1/4^th Ditto.		159	26	637 04
					1747 06
C1	Sundry Acts D^r to Stock Act^t No 1				
	For nett procds Sales of 36 Boxes Canales by Fish & Grinnell as per A/c Sales dated 2 mo 28. due 6 mo 26. 352.68				
C2	William R Rotch & Co				
	For 3/4^ths of $352.68.		264	51	
C3	William J Russell				
	For 1/4^th Ditto.		88	17	352 68

New Bedford 3 mo 14. 1822

	£1	Sundry Acts Dr to Stock Act No 1		
		For nett proceeds of 40 Boxes Canals sold by Elisha Hathaway, Boston as per A/c Sales dated 11th March 1822 $375.58		
		due 9 mo 11. 1822		
	£2	William R Rotch & Co		
		For 3/4 ths of $375.58	281 69	
	£3	William J Russell		
		For 1/4 th Ditto	93 89	375 58
3 mo 19	£6	Sundry Acts Dr to Bills Receivable		
		For Chas H Wm P Grinnells Note		
		dated 11 mo 19 @ 4 Months for	598.87	
	£2	William R Rotch & Co		
		For 3/4 rec'd by them	449 15	
	£3	William J Russell		
		For 1/4 th Ditto	149 72	598 87
	£6	Bills Receivable Dr to Sales Act No 1		
	£4	For Henry Gibbs' Note dated 18th March		
		1822 @ 90 days for		161 70
		For 8 bbls Summerdie 231 gals @ 70 c		
"	25 £1	Sundry Acts Dr to Stock Act No 1.		
		For nett Sales of 35 casks Summerdie by		
		Fish & Grinnell as per A/c Sales dated 3 mo 16		
		due 1 mo 2. 1822	755.08	
	£2	William R Rotch & Co		
		For 3/4 ths of $755.08	566 31	
	£3	William J Russell		
		For 1/4 th Ditto	188 77	755 08

New Bedford 3 mo 23. 1822

f1v Sundry Acts Dr to Stock Act No 1.
For Nt Sales of 50 Boxes Candles by
Fish & Winslow as per their Acc
Sales dated 3 mo 23. - - - 469.79
due 8 mo 9. 1822 -
f2v William R Rotch & Co
For 3/4ths of $469.79 - - - - - - 352 34
f3v William J Russell
For 1/4th Ditto - - - - - - - - 117 45 469 79

f3v f4v William J Russell Dr to Sales Acc No 1
For Cash he received of Capt Mathews
Bark for 18 bbls Summer Oil
527 Gals. @ 70 c - - - - - - - 368 90
4 Months discount - - - - - 7 37 361 53

f8v f11v Expense Account No 1 Dr to Cash
pd Butler Shearman for 64 New
barrels @ $1 - (3 mo 2) - - - - - - - 64 -

f2v f1v William R Rotch & Co Dr to Stock Acc No 1
For 29 Oil Pipes guaging 5107 gals
162 bbls 4 gals @ $1 - - - - - - - 162 -
For Barque Elizabeth -

4 mo 9 f8v f11v Expense Act No 1 Dr to Cash
pd Wm White & Co's bill of Candle wick
104 lbs @ 80 c - - - - - - - - - 83 20

" f2v f4v William R Rotch & Co Dr to Sales Act No 1
For 7 gals Winter Oil @ 110 c - -
delivered W R Rotch for family use - - - - 7 70

New Bedford 4 mo 10. 1822

4 mo 10 — C 1 v / J 1 v — Stock Act No 1 Dr to Cash
pd James Hathaway Hs bill of
Pot ash & 1 bbl Salt 38 86

" 12 — C 12 v / J 4 v — Thomas Rotch Dr to Sales Act No 1
For 14 gals Summer Oil @ 80 c . . . 11 20
" 1 gal. Winter 4 mo 2 . . . 1 10 // 12 30

" " — C 8 v / J 1 v — Expense Act Dr to Cash
pd Butler Sharman for 35 bbls 21 gals
new Oil Casks @ $1 . . . . . 33 66

" 15 — C 1 v — Sundry Acts Dr to Stock Act No 1
For nett procees of 25 Casks Summer
Oil Sold by Josiah Bradlee & Co
as per A/c Sales dated 11 th Apr. 488. 5
For nt procees of 16 Boxes Candles
sold by Ditto as per A/c Sales
dated 11 th Apr. . . . 163.94
— 2 v — William R Rotch & Co $ 651.99
For 3/4 ths $ 651.99 489 .
— 3 v — William T Russell
For 1/4 th Ditto 162 99 651 99

" 17 — C 8 v / J 11 v — Expense Act Dr to Cash
pd Pardon Tabor for 38 4/2 lb Candles
paper @ 12 1/2 c 48 06
" " Francis Tabor Wharfage of Oil . . 2 92 50 98

" 18 — C 2 v / J 13 v — William R Rotch & Co Dr to Sales Act No 2
For 1 bbl Summer Oil 32 gals @ 70 c . . 22 40
delivered Benj a Heath.

New Bedford 4 mo 18. 1822

C4 Sundry Acts Dr to Sales Act. No 1
C15 George Bliss
For 1 box Candles 4# 29/4lbs @ 40 cts 11.70
(delivd 2 mo 12) Box . . . " 25 11 95
C11 Cash
Recd of B Fuller for 1 gal. Sperm Oil . . " 80
Recd for 2 gals Do . . . 1.60 2 40
C9 Gilbert Russell
For 3 gals Summer Oil (2 mo 26) . . . 2 40
C5 Joseph Rotch
For 6 gals Winter Oil @ 110 cts (2 mo 28) . . 6 60
C2 William R Rotch & Co
For 1 bbl Summer Oil 33 gals 1/2 out
32 1/2 gals @ 72 cts 23.40
deliv'd Isaac Manchester for
I R Arthony's order (3 mo 6)
For 5 gals Summer Oil @ 80 cts
8 3/4 lbs Candles @ 40 cts delivered
I R Arthony for family use . . 7.30 30 90
C16 Lysander Washburn
For 2 1/2 gals Winter Oil 1 mo 12 @ 110 cts 2.75
2 gals Ditto 2 mo 1 2.20
2 1/2 Summer Oil @ 80 cts 4 mo 4 . . 2. " 6 95 61 20

C8 Expense Acct Dr to Cash
C11 pd 2 mo 12 for 1 Oil bbl . . . . . " 75
" " " 3 Mats . . . . . " 60
" 2 mo 20 Agt Taken for pt of Oil bbls
from New York 6 25
" R Johnson for 8 Oil bbls 6 67
" for a load of Pine Wood 2 67
" 2 mo 23 Sch Clapp for Casting 100
Boxes Candles to Bristol 341 lbs @ 1/2 ct 17 08 34 02

New Bedford 4 mo 20. 1822

4 mo 20 f 8 f 11 Expense Act D Dr to Cash

To for labour Manufacturing Stock No 1. from 1 mo 6 to 4 mo 13. 1822 viz.

Harman Thompson 6 ds @ $1		6	"
Henry King 14 days		14	"
William Johnson 12 ds		12	"
Benjn Foster 84 ds		80	83
Benjn Fuller & Son 78½ ds		97	37
Alfred Leonard (Cooper) from 3 Aug t 1821. to Feby 1 st 1822		185	"
Joseph Mosher 23¾ ds @ 5/		19	80
Ino Pond 39½ @ $1		39	50
Chas Jackson 18 ds		18	" 472 50

f 1 f 2 Sundry Acts Dr to Stock Act No 1

William R Rotch & Co

For 31 Boxes Spermaceti Candles shipped on board Barque Elizabeth as per Invoice 863½ lbs @ 36 cts 310.86

31 Boxes @ 25 cts 7.75 318 61

For ¾ Invoice of 20 Boxes Spm. Candles shipped per Elizabeth to Madeira consigned to Capt Clark to purchase wine 512¾ lbs @ 40 cts 205.10

20 Boxes @ 25 cts 5. "

210.10

¾ lbs of $210.10 157 57 476 18

f 3 William T Russell

For ¼ of Invoice of 20 Boxes 52 53

528 71

4 mo 25 f 2 f 13 William R Rotch & Co Dr to Sales Act No 2

For 1 Bbl Summer Oil 39 gals ½ out

38½ gals @ 70 cts 26 95

delivered Peleg Clark per order of W R Rotch

New Bedford 4 mo 27. 1822

	C11	Cash D^r To Sales Act N^o 2			
	C13	For Cash rec^d for 1 gal Summ^r Oil			.80
3 mo 20	C1	Sundry Acts D^r To Stock Act N^o 1.			
		For nett proceeds of 23 Casks Summ^r Oil sold by Caleb Hathaway & Co Philadelphia as per A/c Sales dated 4 mo 27. 1822. 605.50			
	C2	William R Rotch & Co	454	13	
		For 3/4^ths of 605.50			
	C3	William T Russell			
		For 1/4^th Ditto	151	37	603 50
" 22		For nett proceeds of 13 Casks Winter Oil sold by Henry Winnell as per A/c Sales dated 18^th May 1822 due 2^nd June 1822 . . . 560.43			
	C2	William R Rotch & Co			
		For 3/4^ths of 560.43	420	32	
	C3	William T Russell			
		For 1/4^th Ditto	140	11	560 43
					1165 93
3 mo 16	C2	William R Rotch & Co D^r To			
	C1	Stock Act N^o 1			
		For 11 Boxes Candles for Ship Wm Rotch as per bill rendered	113	54	
		For 11 Boxes D^o for Ship Alliance as per Ditto	114	53	228 07
5 mo 20	C11	Cash D^r To Sales Act N^o 1			
	C4	Rec^d of Capt Henry Gibbs for 6 Boxes Candles sold by him at Hudson River			60 38

New Bedford 5 mo 25. 1822

f 8 v. Expense Account Dr to Cash
f 11 v pd Alfred Leonard Cooper 1 wage
from 1st Jany to 25th May 1822 15637

6 mo 3 f 14 v William Coffin Dr to Cash
f 11 v pd him on Acct for Candle boxes . . . . . 40 ,

" 4 f 8 v Expense Act Dr to Cash
f 11 v pd Barker & Briggs bill of Wood. 11 cords . . . 40 54

6 mo 10 f 1 v Sundry Acts Dr to Stock Act No 1
For nett proceeds of 20 Casks Summer Oil
sold by Fish & Grinnell as per Acct Sales
dated 6 mo 5. 1822 - due 5 mo 20 $548.92
f 2 v William R Rotch & C
For 3/4ths of $548.92 . . . . . 411 69
f 3 v William T Russell
For 1/4th Ditto 137 23 548 92

f 2 v William R Rotch & C Dr to Stock Act No 2
f 17 v For 14 ground tin pipes 80 lbs 10 1/2 gals @ 9/7 120 50
For Ship Alliance . . .

" 13 f 13 v Sundry Acts Dr to Sales Act No 2
f 11 v Cash
For 2 gals Oil deliv'd Luther Anthony 5 mo 4 1 60
1/2 D° D° 5 mo 15 . 40
1 D° D° 6 mo 1 . 80
Rec'd for 1 pint 6 mo 3 . . . . . 10 2 90
f 2 v William R Rotch & C
For 1 gal. S. Oil deliv'd Howard per order
of W R Rotch 80
For 1 gal. D° deliv'd Wm Cano 80 1 60
4 50

New Bedford 6 mo 13. 1822

6 mo 13 C 13 Sundry Acts D^r to Sales Act No 2
C 19 Alms House
For 2 gals. Summer Oil delivered
Capt Sharman 6 mo 1 . . 1 60
C 9 Gilbert Russell
For 3 gals. Ditto @ 80 c . . 2 40 4 "

" " C 9 Gilbert Russell D^r to Sales Act No 1
C 4 For 2 1/4 lb Candles @ 40 c 90

" 17 C 6 Bills Receivable D^r to Sales Act No 1.
C 4 For John A Parkers Note dated 4th
of May 1822 at 4 Months for 304 18
For 27 Boxes Spermaceti Candles

" 20 C 11 Cash D^r to George Bliss
C 15 Rec^d him for 1 Box Candles 11 95

C 5 Joseph Rotch D^r to Sales A/c No 1
C 4 For 1 Cask Winter Oil 126 2/4
126 2/4 gals @ 90 c . . . 111 60

" 21 C 1 Sundry Acts D^r to Stock Act No 1.
For n^t pounds of 40 Boxes Sperm Candles
sold by Caleb Hathaway & Co as per
A/c Sales dated 6 mo 17. 1822. dues $379.86
C 2 William R Rotch & Co
For 3/4 th of $379.86 . . 284 90
C 8 William T Russell
For 1/4 th Ditto 94 96 379 86

New Bedford 6mo 22. 1822

6mo 22 — 2 — William R Rotch & Co Dr to
6 — Bills Receivable

For Jams Gallisons Note dated 11mo 2
1821 at 30 days. received by them . . . 500 .
For Henry Gibbs Note dated 3mo 18. 1822
at 90 days. Ditto 161 70 661 70

26th — 1 — Sundry Acts Dr to Stock Act No 1
For Nett proceeds of 35 Boxes Candles sold
by Hall & Marean Baltimore as
per A/c Sales dated 20 June 1822
due 5th Sept. $329.03
2 — William R Rotch & Co
For 3/4 ths of $329.03 . . . . . 246 78
3 — William T Russell 1/4 th Do . . . 82 25 329 03

27 — 8 — Expense Act Dr to Cash
11 — P T Tabor & for Fosburgs Act. . . . . 7 .

2 — William R Rotch & Co Dr to Sales Act No 2
13 — For 4 gals Summer Oil @ 80 3 20
delivered Jos. R Anthony for family use

29th — 1 — Sundry Acts Dr to Stock Act No 1.
For nett proceeds of 50 Boxes Canals
sold by Fish & Grinnell as per A/c
Sales dated 6mo 26. 1822 $461.96
due 11mo 14. 1822.
2 — William R Rotch & Co
For 3/4 ths of $461.96 . . . . . 346 47
3 — William T Russell
For 1/4 th Ditto 115 49 461 96

New Bedford 7 mo 6. 1822

7 mo 6 — 14 — 11 — William Coffin D^r to Cash
p^d him on A/c of Candle boxes . . . . . 60 -

4 — Sundry A/c D^r to Sales A/c N^o 1
3 — William T Russell
For 1 bbl Oil. delivd Nye & Grinnell
30 gals @ 70 c^s. Lbs 440 for bbl. returnd . . 20.60
2 — William R Rotch & C^o
For 1 bbl D^o delivd Ditto for A/c
of J R Arthon 30 gals @ 70 c^s . . . 21 . 41 60

9 — 3 — 1 — William T Russell D^r to Stock A/c N^o 1
For n^t proceeds of 9 Casks Summer
Oil sold by J E Rupell & C^o N Orleans
remitted to Jn^o W Rupell N York
to the C^o of W Rupell. as per A/c
Sales dated 8 June 1822 . . . . . 384 -

19 — 11 — 4 — Cash D^r to Sales A/c N^o 1
Rec^d of Gen^l Williams for 1 BB Casks 40
" Wm Rotch & for 2 ds D^o 1 . 1 40

2 — 13 — William R Rotch & C^o D^r to Sales A/c N^o 2
For 15 gals Summer Oil @ 70 c^s 10 50
For Ship Alliance . .

1 — Sundry A/c D^r to Stock A/c N^o 1
For n^t proceeds of 26 Casks Summer
Oil sold by Peter Grinnell & Son as per
A/c sales dated 22 July 1822 - $615.20
2 — William R Rotch & C^o
For my draft on P Grinnell & Son at sight
on A/c of the above sales. the whole
being placed to my C^r for . . . 315 20
3 — William T Russell for cash rec^d 300 - 615 20
of them —

New Bedford 8 mo 2. 1822

8 mo 13 Sundry Acts Dr to Sales Act No 2
8 mo 14 William Coffin
For 6 bbls Summer Oil 189 gals @ 70 cts 132 30
delivered Job Baker
1 Box Candles 24 1/4 lbs @ 37 cts Box 25 cts 8 97 141 27
delivered Ditto
8 mo 11 Cash
Recd of Job Baker for 1 Box Candles
15 3/4 lbs @ 37 cts Box 26 cts 6 07
147 34

8 mo 13 Sundry Acts Dr to Sales Act No 2
8 mo 19 Alms House
For 2 gals Summer Oil @ 80 cts delivered 7 mo 7 1 60
8 mo 7 8 mo 20 William R Rotch & Co
For 1 gal Oil delivered Wm Card 80
8 mo 8 8 mo 12 Thomas Rotch
For 10 gals S. Oil @ 80 cts
for Brig William Thatcher 8 . 10 40

8 mo 1 Sundry Acts Dr to Stock Act No 1
For nett proceeds of 20 Casks Summer Oil
sold by Josiah Bradlee & Co as per Acct
Sales dated 5th August 1822 . . . . . 609 70
due 1 mo 5. 1823
8 mo 10 William R Rotch & Co
For 3/4 nt pds 457 28
8 mo 3 William T Russell
For 1/4 th Ditto 152 42 609 70

8 mo 12 8 mo 8 Expense Act Dr to Cash
8 mo 11 pd Alex Gibbs for 3 bus. Salt for
pickling 6 bbls 2 25

New Bedford 8mo 12. 1822

1	Sundry Acts Dr to Stock Act No 1			
	For Invoice of 70 Boxis Spurm Candles shipped per Brig W. Thaxter Capt Coggeshall for Rio Janeiro as per Invoice dated 3 Augt 1822 Amtg to 744.82			
5	Joseph Rotch			
	For 4/8ths of Invoice		372 41	
20	William R Rotch & Co			
	For 3/8ths Ditto		279 31	
3	William T Russell			
	For 1/8th Ditto		93.10	744 82
8mo 20d 1	Sundry Acts Dr to Stock Act No 1			
	For Nett proceeds of 43 Casks Sperm Oil, sold by Inv. W Russell as per A/c Sales dated 16th Augt 1822. due 20 June	961.10		
20	William R Rotch & Co			
	For 3/4ths of $961.10		720 83	
3	William T Russell			
	For 1/4th Ditto		240 27	961 10
8mo 21 1	Sundry Acts Dr to Stock Act No 1			
	For Nett proceeds of 30 Casks Sperm Oil sold by David Anthony as per A/c Sales dated 8mo 17. 1822	617.01		
20	William R Rotch & Co 8mo 21st			
	For 3/4th of $617.01		462 76	
3	William T Russell			
	For 1/4th Ditto		154 25	617 01

New Bedford 8 mo 22 1822

	17	Sundry Acts Dr to Stock Act No 2		
		For nt proceeds of 15 Casks Summer Oil		
		sold by Henry Grinnell as per Agt Sales		
		dated 19th Aug t 1822 due 31st inst 381.93		
	20	William R Rotch & Co		
		For 3/4ths of $381.93	286 45	
	3	William J Russell		
		For 1/4th Ditto	95 48	381 93
8 mo 24	19	Alms House Dr to Sales Agt No 2		
	13	For 2 gals Sum Oil @ 80 ct		1 60
	20	William R Rotch & Co Dr to Sales Agt No 1		
	4	For 3 lbs Canales deliv'd Benj R Tucker		
		per order of W R Rotch @ 40 ct		1 20
28	1	Sundry Acts Dr to Stock Act No 1		
		For nt proceeds of 20 Casks Winter Oil		
		sold by Josiah Bradlee & Co as per Agt		
		Sales dated 24 Aug t 1822 $809.34		
		due 9 mo 27		
	20	William R Rotch & Co		
		For 3/4 of $809.34	607 .	
	3	William J Russell		
		For 1/4 Ditto	202 34	809 34
29	20	William R Rotch & Co Dr to Sales Act No 2		
	13	For 7 gals Sum Oil @ 80 ct deliv'd		5 60
		W R Rotch for family use		
	8	Expense Act Dr to Pardon Faber		
	27	For 528 lbs Candle Paper @ 9 ct		66 06

New Bedford 9 mo 2. 1822

C7 / J11 — Pardon Taber Dr to Cash
pd him on a/c Candle paper . . . . . 25 -

C20 / J3 — William R Rotch & Co Dr to Sales Act No 2
For 1 box Canales 29 1/4 lbs @ 37 cts Box 25 cts . . . 11 07
Sent to Bremen per Brig Elitus .
For A/c of W R Rotch .

C17 — Sundry A/cs Dr to Stock Act No 2
For nett proceeds of 10 Casks Sperm
Oil sold by Henry Grinnell as per
A/c Sales dated 30th Aug. 1822 $342 .
due 1st Dec. 1825 .
C20 — William R Rotch & Co
For 3/4 lbs of $342 . . . . . 256 50
C3 — William J Russell
For 1/4 Ditto . . . . . 85 50 342 -

C3 / C6 — William J Russell Dr to
Bills Receivable .
For John A Parkes Note dated 4th of
May 1822 @ 4 months. collected at the
Bank & rec'd by W J R 304 18

9 mo 7 / C1 — Sundry A/cs Dr to Stock A/c No 1
For net proceeds of 53 Boxes Sperm
Canales sold by Hall & Marean
Baltimore as per A/c Sales dated
2 Sept 1822 Cash . . . $522 25
C20 — William R Rotch & Co
For 3/4 lbs of $522.25 . . . . 391 69
C3 — William J Russell
For 1/4 th Ditto 130 56 522 25

New Bedford 9 mo 7. 1822

	17	Sundry Acts Dr to Stock Act No 2			
		For nett proceeds of 10 Casks Sum Oil			
		sold by Jno W Russell as per Acct Sales			
		dated 31 Augt. 1822 dues 3 Jany 1823 $320.31			
	20	William R Rotch & Co			
		For 3/4ths of $320.31		240 23	
	3	William J Russell			
		For 1/4th Do		80 08	320 31
9 mo 9	8	Expense Acct Dr to Cash			
	11	p Butler Spearman for 64 bbls of			
		Casks @ $1			64.
11	1	Sundry Acts Dr to Stock Act No 1			
		For nett proceeds of 43 Casks Sum Oil			
		sold by David Anthony as per Acct Sales			
		dated 9 mo 9. 1822. dues as Cash	$967.55		
	20	William R Rotch & Co			
		For 3/4ths of $967.55		725 66	
	3	William J Russell			
		For 1/4th Ditto		241 89	967 55
9 mo 9	20	William R Rotch & Co Dr to Stock Act No 1			
	1	For 50 Boxes Sperm Candles 430 ℔ @ 36 ¢		514 98	
		50 Boxes @ 25 ¢		12 50	527 48
		The above Candles were shipped on			
		board Schr Magnolia Capt Stitch for			
		South America, for Acct of W R Rotch			
17	8	Expense Act Dr to Cash			
	11	p Robt Brayton for gauging 25 bbls			
		of Oil, large casks			30

New Bedford 9mo 17. 1822

9mo 17 — 5/13 Joseph Rotch Dr to Sales Act No 2
To 6 gals Sum Oil @ 80 c 4 80

24 Sundry Acts Dr to Sales Act No 1
9 Gilbert Russell
To 3 ℔ Canals @ 40 c 120
3 William J Russell
To 1 box Candles 28 ℔ @ 37 c . . . 10 36
Box . . . 25 10 61
(Sent to J E Rupell N Orleans) 11 81

28/15 Expense Act Dr to
William White Junr & Co
To 6 ℔ Wick Yarn @ 80 c 48

9mo 20 17 Sundry Acts Dr to Stock Act No 2
To nett procuas of 25 Casks Sum Oil
sold by Fish & Grinnell as per Acc Sales
9mo 13. 1822. due 11 mo 1 . . . $668.47
20 William R Rotch & Co
To 3/4 ths of $668.47 . . . . . 501 35
3 William J Russell
To 1/4 th Ditto 167 12 668 47

9mo 21 8/11 Expense Act Dr to Cash
p Barker & Briggs bill of Wood 25 07

9mo 21 1 Sundry Acts Dr to Stock Act No 1
To nett procuas of 23 Casks Sum
Oil (taught + prepared) sold by A J Grinnell
as per Acc Sales dated 18 Sept 1822 $568.95
20 William R Rotch due 2d Jany 1823 426 71
To 3/4 ths of $568.95 . . .
3 William J Russell
To 1/4 th Ditto 142 24 568 95

New Bedford 9 mo 21. 1822

	19	Alms House D^r to Sales Act No 2	
	23	For 2 gals. Sum^r Oil @ 80 ct.	1 60
	20	William R Rotch & C^o D^r to Sales Act No 1	
	4	For 1 box Candles (Tours) 28 1/4 lbs @ 37 ct. Box 25 ct.	10 70
		for Mr^s Harrison p^r order of W R Rotch	
9 mo 26	8	Expense Act D^r to Cash	
	11	P^d for 20 bundles Flags @ 5 3/4 ct.	1 15
"	30	Thomas Rotch D^r to Sales Act No 1	
	12		
	4	For 1 box Canals 29 1/4 lbs @ 37 ct Box 25 ct	11 07
"	16	Michael Graham of Wheeling D^r to	
	13	Sales Act No 2	
		For 1 bbl Sum^r Oil 27 gals @ 75 ct.	20 25
		sent to Hall & Marean Baltimore to	
		be forwarded by them to Wheeling.	
"	8	Expense Act D^r to Cash	
"	11	P^d Robsmith for 4 Oil bbls. ac^t 10 mo 1821.	4 "
"	20	William R Rotch & C^o D^r to Sales Act No 2	
	13	For 1 bbl Oil Sum^r Oil 34 1/2 gals @ 75 ct.	25 87
		deliver^d Capt Sallison as per this	
		order to Dan^l Gerrish on board.	
10 mo 1	22	James Nathaway & C^o D^r to Sales Act No 2	
	13	For 2 Casks Sum^r Oil gaug^d 29 1/4 0 gls.	
		6 9 Gals each 2 Gal. out = 68 Gals @ 75 ct.	51 "

New Bedford 10mo 12. 1822

20	13	William R Rotch & Co Dr to Sales Act No 2 For 1 bbl Sum Oil delivered Benja Heath per this Orders 32 gals 75 Cts		24 00
10mo 14	31	Sundry Acts Dr to Stock Act No 1 For nett proceeds of 47 Casks of Sum Oil Sold by Elisha Hathaway as per A/c Sales dated 8 mo Oct 1822 due 23 Oct	1069 27	
		For Ditto of 13 Casks Winter Oil sold by Caleb Hathaway as per A/c Sales dated 10mo 4. 1822 due 11 mo 1	428 54	
			1497 81	
20		William R Rotch & Co For 3/4 ths of $1497.81	1123 35	
3		William T Russell For 1/4 th of Ditto	374 46	1497 81
"	17	Sundry Acts Dr to Stock Act No 2 For nett proceeds of 30 Casks Sum Oil Sold by Henry Grinnell as per A/c Sales dated 5 Oct 1822 due 27 Jan 1823	896 77	
20		William R Rotch & Co For 3/4 ths of $896.77	672 58	
3		William T Russell For 1/4 th Ditto	224 19	896 77
" 16	17	Sundry Acts Dr to Stock No 2 For nett proceeds of 20 Casks Sum Oil Sold by Fish & Grinnell as per A/c Sales dated 10mo 7. 1822 due 3 mo 7. 1823	549 41	
20		William R Rotch & Co For 3/4 ths of $549.41	412 06	
3		William T Russell For 1/4 th Ditto	137 35	549 41

New Bedford 10mo 17. 1822

9	Alms House D^r to Sales A/c No 2			
13	For 2 gals. Sum^r Oil @ 80 c^t			1 60
10mo 17	17	Sundry Act^s D^r to Stock A/c No 2			
		For nett proceeds of 20 Casks Sum^r Oil			
		sold by Josiah Bradlee & Co as per			
		A/c Sales dated 15 Oct. 1822. due 20 Jan^y 1822		514 28	
	20	William R Rotch & Co			
		For 3/4 ths of $514.28		385 71	
	3	William J Russell			
		For 1/4 th Ditto		128 57	514 28
	8	Expense Act D^r to Cash			
	11	For postage of letters up to 10mo 1. 1822		14 18	
		p^d for a proof glass		37	14 55
19	12	Thomas Rotch D^r to Sales Act No 2			
	13	For 4 gals. Sum^r Oil @ 80 c^t			3 20
	20	William R Rotch & Co D^r to			
	13	Sales Act No 2			
		For 7 gals. Sum^r Oil @ 80 deliv^d			5 60
		W R Rotch for family use			
20		For 5 Gals. 80 c^t deliv^d Sol^r R Arthur			
		for family use			4 .
					9 60
	9	Gilbert Russell D^r to Sales Act No 2			
	13	For 3 gals. Sum^r Oil @ 80 c^t			2 40
		deliv^d 9 mo 25			
		Less for over charge on 6 Gals @ 5 c^t			30
					2 10

New Bedford 10 mo 21. 1822

3/9 William T Russell Dr
Gilbert Russell
For balance of G Russells A/c
transferd to W T Russell 8 93

10 mo 21 10/4 Elkanah Tallman Dr to Sales Act No 1
For 4 B Canales @ 40 c. 1 60

" 29 3/4 William T Russell Dr to Sales Act No 1
For 1 Cask Winter Oil 39 Gals 1/2 out
38 1/2 Gals. @ 95 c. 36 57
delivered Bennet Willcox.

9/13 Gilbert Russell Dr to Sales Act No 2
For 3 gals. Sum Oil @ 80 . . . . . 2 40
deliv'd 10 mo 28

11 mo 1 8/11 Expence Act Dr to Cash.
p Capt Perry's bill of freight of Oil
400 boxes Canales to New York
which were sent to G E Russell & Co
New Orleans 18 40

11 mo 1 1 Sundry Acts Dr to Stock A/c No 1.
For nett proceeds of 39 Boxes Canales
sold by Henry Grinnell as per
A/c Sales dated 22 Oct 1822
due 2 Dec 1822 . . . . . 367 31
For Ditto 25 Boxes Ditto as per A/c Sales
same date due 28 Oct 1822 . . . 224 21
591 52

20 William R Roteh & Co
For 3/4 ths of $591.52. . . . . 443 64
3 William T Russell
For 1/4 th Ditto 147 88 591 52

New Bedford 11 mo 1. 1822

11 mo 1 — 17 — Sundry A/c D'r to Stock A/c No 2
For nett proceeds of 17 Casks Winter
Oil sold by Henry Grinnell as
per A/c Sales dated 22 Oc 1822
due 11 Feby 1823 . . . . . 651 35
For Ditto of 21 Casks Sum'r Oil sold
by Henry Grinnell as per A/c Sales
same date due 28 Feby 1823 . . . 1313 69
1965 04
20 — William R Rotch & Co
For 3/4 ths of $1965.04 . . . .
3 — William F Russell 1473 78
For 1/4th Ditto 491 26 1965 04

" 6 — 22 — James Nathaway & Co D'r to Sales A/c No 1
4 — For 12 lbs Spermaceti in Cake @ 2/- . . . 4 "

" 4 — William Coffin D'r to Cash
11 — p him on a/c . . . . . 50 "

" 11 — 19 — Alms House D'r to Sales A/c No 2
13 — For 2 gals. Sum'r Oil @ 80 c. 1 60

" 13 — 6 — Bills Receivable D'r to Sales A/c No 2
13 — For James Gallisons Note dated
13 Nov 1822 at 60 days for 205 87
For 347 Gals. dark Sum'r Oil @ 62½ c 216 87
as per Invoice Book.
Less for 11 bbls @ $1 furnished by him 11 " 205 87

" 6 — Bills Receivable D'r to Sales A/c No 2
13 — For Rob't Smiths Note dated
12 Nov 1822 at 60 days for $121.80
For 6 bbls Sum'r Oil 174 Gals @ 70 c. . . . 121 80

New Bedford 11 mo 16. 1822

11 mo 16 C 1 Sundry Acts D Cr to Stock Act No 1
For nett proceeds of 12 Casks Winter
Oil sold by Fish & Grinnell as
per Acc Sales dated 11 mo 9. 1822
due 5 mo 22. 1822 . . . . . 429 04

C 2 William R Rotch & Co
For 3/4 ths of $429.04 . . . . 321 78

C 3 William T Russell
For 1/4 th Ditto 107 26 429 04

" C 8 Expense Act D Cr to Cash
C 11 Pd for 2 days labour making Soap . . . 2 "

C 11 Cash D Cr to Sales Act No 2
C 13 For Cash rec'd of Henry Gibbs for
nett proceeds of 10 bbls Sum Oil
sold by him on Hudson River . . . 216 77

C 4 To Sales Account No 1
For Cash rec'd of Ditto for nett proc'd
of 9 Boxes Sperm Candles sold by
Thos & Jos Russell Albany . . . 85 48 302 25

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11 mo 19 C 1 Sundry Acts D Cr to Stock Act No 1
For nett proceeds of 30 boxes Candles
sold by Caleb Gathaway as per
Acc Sales dated 11 mo 14 1822 . . 287 90

C 20 William R Rotch & Co
For 3/4 ths of $287.90 . . . . 215 92

C 3 William T Russell
For 1/4 th Ditto 71 98 287 90

New Bedford 11 mo 21. 1822

Void
these Bbls were given up to Jos Rotch & Co to him by WTR in private account

Capense Act D^r to William T Russell
For 50 Oil barrels sent by Henry Grinnell from New York 32 78

11 v Cash D^r to Capense Act
8 v Rec of Butler Sherman for
2950 bbl Staves @ $11 . . . . . 32 50

22 nd 8 v Capense Act D^r to Cash
11 v P^d Wing Spoons for a sett of second hand hoops & coopering Oil . . . . 5 "

23 rd 20 v William R Rotch & Co D^r to Sales Act N^o 1
4 v For 1 box Sperm Candles 19 3/4 lbs @ 35 cts 6 91
Sent to Mrs Rush of Phia Box . . 25 7 16

12 mo 2 11 v Cash D^r to Sales Act N^o 1
4 v Rec of Capt Henry Tabor for nett procuas of 1 bbl Winter Oil sent by him to New York for sale 25 37

8 v Capense Act D^r to Cash
11 v P^d Thos Riddell for 368 gals Oil casks @ 3 cts 11 36
P^d Wing Spoons for a sett of second hand hoops & for coopering Oil on the whaf 4 22 15 58

4 v Sundry Acts D^r to Sales Act N^o 1
For 3 bbls Winter Oil sold Geo Dummer & Co of New York, collected of them by Henry Grinnell 83 60

20 William R Rotch & Co
For 3/4 ths of $83.60 . . . . . 62 70

23 William T Russell
For 1/4 th Ditto 20 90 83 60

New Bedford 12mo 2. 1822

C1 Sundry Acts Dr to Stock Act No 1
For nett proceeds of 75 boxes Candles
sold by Fish & Grinnell as per
Acct Sales dated 11mo 23. 1822 . . . 732 71
due 11mo 24. 1822

C20 William R Rotch & Co
For 3/4 this of $732.71 . . . . . 549 53

C23 William T Russell
For 1/4 th Ditto 183 18 732 71

12mo 7 C9 Gilbert Russell Dr to Joseph Ricketson
C25 For 3 gals. Sum. Oil @ 80 c. 2 40

C25 Joseph Ricketson Dr to Expense Act
C8 For 5 Oil Barrels guaging 359 gals @ 33 c . . . 10 77

C11 Cash Dr to Sundry Accounts
C8 To Expense Act
Rec 11mo 9 for 17 1/2 lbs Soap @ 6 c. 1 05 1 05
C13 To Sales Act No 2
For 1/2 gal. Sum. deliv. I Simons 11mo 23 . 40
For 2 Ditto deliv. I Anthony 11mo 22 1 60
" 1/2 D° " A Leonard 11mo 26 " 40
" 1 D° Cash " 29 " 80
" 1/2 D° D° 12mo 3 " 40 3 60
4 65

C23 William T Russell Dr to
C4 Sales Act No 1
For 1 Box Candles sent Jos Grinnell
19 1/4 lbs @ 33 c Box 25 c
1 gal. Winter Oil $1. 7 99

C8 Expense Act Dr to Cash
C11 Pd Jno Watkins for 6 days work . . 6 0

New Bedford 12mo 30. 1822

12 Cash Dr to Sales Account No 1
24 For Cash rec'd of Capt Henry Faber
for Sales of 3 bbls Winter Oil
88½ gals. Nett Sales 65 86

17 Sundry Accounts Dr to Stock No 2
For nett proceeds of 14 Casks of Sum.
Oil sold by David Anthony
as per A/c Sales dated 12mo 18. 1822 432 68
For Ditto of 58 Casks of Sum. Oil
sold by Caleb Hathaway Phila
as per A/c Sales dated 12mo 12. 1822 2056 44
2489 12

20 William R Roch Dr
For 3/4 ths of $2489.12 1866 84
23 William T Russell
For 1/4 th Ditto 622 28 2489 12

1823 1mo 4 Dy
11 Pardon Faber Dr to Cash
p him in full 41 06

28 Expense Account Dr to
14 William Coffin
For 1605 Candle boxes rec'd of him
up to 30th Nov 1822. Taken from
Invoice book the last Invoice
is 39 boxes shipped to Henry Grinnell
dated 30 Nov 1822 . . . 225 . . . 401 25
remaining on hand 1mo 6. 1823. 59
boxes not included in this A/c, &
which will go to New A/c . . .

New Bedford 1st mo 6. 1823

14 William Coffins Old Act Dr to
14 His new Act.
For balance due him 109 98

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8 Expense Account Dr to Cash
11 For the following Labour done at
the Canals house viz.

Henry King from 14½ days from 4 mo 20 to 7 mo 9. 1822.	14 50	
Benjn Foster 90½ days from 3 mo 12 to 6 mo 26. 1822	90 50	
Alpha Leonard 87½ days from 2 mo 1. to 5 mo 25. 1822 @ 7/6	109 37	
Jno Smith 10 days from 5 mo 4 to 5 mo 20. 1822.	10 "	
Wm West 1½ days. 12 mo 3. 1822	1 50	
Isaac Simons 104½ days from 3 mo 16 to 7 mo 19. 1822	104 50	
Charles Jackson 44 days from 4 mo 20 to 6 mo 11. 1822	44 "	
Isaac Simons 79 days from 7 mo 23 1822 to 1 mo 4. 1823	79 "	
Alpha Leonard 153½ days from 6 mo to 12 mo 31. 1822 @ 7/6.	191 87	
Jno Gilbert 37½ days up to 9 mo 27 & bring 620 boxes Canals	43 70	
Allen Booth 6 days up to 12 mo 3. 1822	6 "	
Benjn Foster making Canals 8 mo 31 1822	31 24	
Ditto for work up to 12 mo 31. 1822	86 08	
John Paun for work up to 12 mo 31 1822	46 33	
Jno Watkins 6 days @ $1. 24¾ Do 5/- up to 1 mo 4. 1823	21 62	880 21

New Bedford 1st mo 9. 1823

26 Stock No 3 D^r To Sundry A^cs
1 To Stock No 1
For 137 Gals taught prepared Oil @ 55 75 35
17 To Stock No 2
For 595 Gals Ditto @ 55 . . . 327 25 402 60

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1 Stock Account No 1 D^r To Sundry A^cs
For 306 gals of Sperm foots @ 105 . 321 30
purchased of James Arnold 3 mo 1822
20 To William R Rotch & Co 240 98
For 3/4 ths . . . . .
23 To William T Russell
For 1/4 th 8032 321 30

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17 Stock Account No 2 D^r To Sundry A^cs
For 8874 gals Head
23953 1/2 gals Body
32827 1/2 Gals @ 70 c . . . 22979 25
of Ship William Rotchs cargo 3 mo 1822 27
For 1795 1/2 Head
2842 Body
4637 1/2 Gals @ 70 c . . . 3246 25
of Ship Midas Cargo 5 mo 1822 31
26225 50
20 To William R Rotch & Co
For 3/4 ths 19669 13
23 To William T Russell
For 1/4 th 655637 26225 50

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23 William T Russell D^r To
26 Bills Receivable
For Am^t of Bates & Washburns Note
dated 11 mo 10. 1821. Rec^d by W T R 66 " 66 "

New Bedford 1st mo 15. 1823

8	Expense Account D^r to Sundry Acs			
23	To William T Russell			
	For amt of Abm Sharmans bill			
	of Stationary for 1 year including			
	Acc books & including 3.12 Cts			
	Canale paper	58 63		
	For Thos Williams Wages for work			
	in the Canale House 38½ a 75 cts	28 87		
	For Seq. Phene Ditto	20.		
		107 50		
11	To Cash			
	p^d postage 19 cts up to 1 mo 1. 1823	6 67	114 17	

11	Cash Account D^r to			
23	William T Russell			
	For the balance of that Acc transferd		1728 04	

8	Expense Account D^r to			
23	William T Russell			
	For his services for manufacturing			
	296½ tuns of Oil of Stock no 182			
	a $5 per tun	1482 50		
	Deduct 75 cts per tun, for expense			
	of making Canales, which has			
	been charged to Expense Acc, but			
	belongs to W T Russell to pay	222 37	1260 13	

8	Sundry Accounts D^r to			
	Expense Account			
20	William R Roteh & Co			
	For ¾ thereof that Acc transferd	3291 12		
23	William T Russell			
	For ¼th Ditto	1097 04	4388 16	

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1 mo 18 23 20 William T Russell Dr to
William R Rotch & Co

For this amt transferd to debit of
W T Russell it being the excess
W R Rotch & Co have received over
& above their proportion of the Stock
up to this date 2162 20

Said Amt W T Russell has charged
to W R Rotch & Co in his private books
& W R & Co have credited W T R for
the same Amt in their Books . . .

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20 20 William R Rotch & Co Old Acct Dr to
Their New Acct.

For balance transferd 13111 16

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23 23 William T Russells Old Act Dr to
His New Act

For balance transferd 4370 38

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27 11 Expense Act Dr to Cash
p[d] for pumping W R Rotches Oil
which was manufactured for his
private A/c 8 77

" 20 p[d] 4 shillings for a brass Cock & Scissors . 2 92
" " p[d] Jabez freight of Empty barrels
&c from New York 24 02 26 94
35 71

" 24 11 16 Cash Dr to Lysander Washburn
Rec[d] of him bal. his A/c 6 95

New Bedford 1 mo 28. 1823

1 mo 28 27 Sundry Acts Dr to Expense Act
25 Joseph Ricketson
For 12 days work by the Cooper repairing cask @ 9/- 2 25
12 Thomas Rotch
For 1 1/2 Ditto . . @ 9/- 2 25
28 William R Rotch
For 2 ds Ditto @ 9/- . . . . 3 " 7 50

15 William White Junr & Co Dr to Cash
" 31 p them bal. of A/c . . . . . 48 "

27 Expense Account Dr to
" 29 Gilbert Russell
For 5 Oil bbls - 2 @ $1. - 3 @ 75 c. 4 25

17 Sundry Acts Dr to Stock Act No 2
For nett procuas of 12 Casks of
Sperm Oil sold by Davis Anthony
as per A/c Sales dated 12 mo 31. 1822 312 10
For Ditto of 3 Casks of Ditto of Invoice
of 12 Casks sent him 26 th of Sep 1822
sold by D Anthony as per
A/c Sales same date 243 39
555 49

20 William R Rotch & Co
For 3/4 ths of $555.49 416 62
23 William J Russell
For 1/4 th Ditto . . 138 87 555 49

New Bedford Dec. 1823

12 27	Expense Act D^r to Cash			
11	p^d Chas Grinnells bill of Wharfage		22 79	
	" Wm R Allen for cloth for sheaves		10 28	
	" Aspey & Allens bill Sundries		3 39	
	" Dyer & Richmond for a Type		38	
	" for 2 Tumblers		37	37 41
12 28	Sundry Acts D^r to William R Rotch			
12	Thomas Rotch			
	For 4 gals Sum^r Oil @ 75 ct 1 mo 10		3 .	
29	Gilbert Russell			
	For 3 Ditto " 1 mo 10		2 25	
29	Cornelius Grinnell			
	For 2 gals D^o 1 mo 13		1 50	6 75
1	Sundry Acts D^r to Stock N^o 1			
28	William R Rotch			
	For 7 gals Winter Oil @ 1 (1 mo 9)		7 .	
30	Joseph R Anthony			
	For 5 gals Ditto 1 mo 17	5 .		
	Less for 2 Oil bbls	1.62	3 38	
23	William T Russell			
	For 1 gal. D^o 1 mo 19		1 .	
29	Gilbert Russell			
	For 7 lb Candles @ 35 ct		2 45	13 83
2 mo 5 12 27	Expense Act D^r to Cash			
11	p^d Baker & Briggs bill of Wood from 26 Dec to this date			59 10
1 17	p^d Tho^s Allen bill of Trucking			1 19
	p^d Hallings for 2 Knives			75
3 mo 4	p^d Jn^o Pauls expences to Nantucket to learn the taught pin & repaired			3 75
" "	p^d for a slack pin bar			1 50
				66 29

New Bedford 2 mo 17. 1823

2 1	Sundry Acc^t D^r to Stock N^o 1		
	For Invoice of 50 boxes Candles shipped to Elisha Hathaway Boston per Sloop Pomona 3 mo 30. 1822		
2 30	William R Rotch & Co		
	For 3/4 ths of the nett procuas of 12 boxes of the above Invoice sold by Elisha Hathaway amt^g to $82.72 as per A/c Sales dated 3 Feby. 1823	62 04	
2 23	William J Russell		
	For 1/4 th Ditto	20 68	
2 32	Adventure to Havana & St Petersburg		
	For 38 boxes of the above Invoice shipped by Elisha Hathaway for our a/c on board Ship Athens Capt Curtis bound for Havana & St Petersburg, the nett par to be invested at Havana in Sugars, the nett par of which to be invested at St Petersburg in Duck & shipped by the Athens to Boston		
	amt of Invoice	371 60	454 32
2 mo 22	For nett procuas of 36 boxes Candles sold by Henry Grinnell as per A/c Sales dated 11th Feby. 1823	337 52	
2 20	William R Rotch & Co		
	For 3/4 ths of $ 337.52	253 14	
2 23	William J Russell		
	For 1/4 th Ditto	84 38	337 52
			791 84

New Bedford 2mo 27. 1823

2	1	Sundry A/c D/r to Stock No 1		
		For nett proceeds of 8 Casks Winter Oil sold by Isaac Russell as per A/c Sales dated 4th Feby 1823. due 2 Jany.		285 87
	20	William R Rotch & Co		
		For 3/4 ths of $285. 87.	214 40	
	23	William J Russell		
		For 1/4 th Ditto	71 47	285 87
2mo 28	17	Sundry A/c D/r to Stock No 2.		
		For nett proceeds of 12 Casks of Sum[r] Oil sold by Fish & Shinnell (shipped from Baltimore to F & S) as per A/c Sales dated 2 mo 19. 1823. due 4 mo 28.		386 09
	20	William R Rotch & Co		
		For 3/4 ths.	289 57	
	23	William J Russell		
		For 1/4 th	96 52	386 09
3 mo 10	14	William Coffin D/r to Cash		
	11	p[d] him bal. of A/c		109 98
	27	Expense A/c D/r to Ichabod Clapp		
	31	For Cartage of Oil rec[d] of Ship William Rotchs Cargo 32 82 7/12		
		Ship Midas's D[o] 4 63 7/12		
		Ship Sophias D[o] 11 09 5/12		
		Gallons 48 56 0/12		
		or 192 3/4 tuns @ 50 C[s]		96 37

New Bedford 3 mo 11. 1823

27/31	Expense Acct Dr to Ichabod Clapp For Amt of his bill of Cartage of Oil & Sundries in 1822			39 67
3 mo 11 31	Ichabod Clapp Dr to Cash P him in full			136 04
1	Sundry Acts Dr to Stock No 1 For nett proc of 71 boxes Candles (of Invoice of 150 boxes) sold by Hall & Marean of Baltimore as per Acct Sales dated 28 Feby 1823. Am 3 Acts		649 11	
	The remaining 79 boxes were shipped to J E Russell & Co New Orleans per order —			
20	William R Roth & Co For 3/4 Shs of $649.11		486 83	
23	William T Russell For 1/4 th Ditto		162 28	649 11
19 27/11	Expense Acct Dr to Cash For Paul Barney's bill of Candle paper & Sundries			66 37
22 27/15	Expense Acct Dr to William White Junr & Co For 25 1/4 lbs Wick Yarn @ 80 cts			20 20
33/11	Adventure to Lisbon Dr to Cash P for entering wines at Custom House			90

New Bedford 3 mo 28. 1823

	1	Sundry Acts Dr to Stock No 1			
		For Invoice of 100 Boxes Canales			
		shipped per Brig Parthian			
		Capt Nye to Lisbon on joint			
		a/c with J P Hutchinson of Lisbon			
		as per Invoice dated 20 Nov. 1822			
		amt of do		1051 88	
	34	J. Pemberton Hutchinson			
		For 1/2 amt of Invoice		525 94	
	33	Adventure to Lisbon			
		For 1/2 Ditto		525 94	1051 88
4 mo 1	36	Abraham Shearman Jun Dr to			
	4	Sales Act No 1			
		For 3 Boxes Canales viz			
		34 3/4 - 34 1/2 - 31 1/4 - 100 1/2 lbs @ 26 ct		26 13	
		3 Boxes @ 25 ct		75	26 88
	9	Gilbert Russell Dr to			
	33	Adventure to Lisbon			
		For 1/9 Cask port wine			
		33 gals. 1/9 out 32 1/2 gal @ $1.50			48 75
1	3 27	Expense Act Dr to Pardon Taber			
	7	For 133 1/2 lbs Canale paper			16 68
4	11	Cash Dr to Bills Receivable			
	6	Rec'd of Robert Smiths note			
		dated 12 Nov. 1822 @ 60 ds for			121 80
	23	William J Russell Dr to			
	1	Stock Act No 1			
		For 2 Boxes Spermaceti Cake			
		sold by A J Grinnell 66 3/4 lbs			
		net proceeds			17 77

New Bedford 4mo 5. 1823

1	Sundry Acts D° to Stock Act No 1			
	For nett procedes of 25 Boxes Candles			
	sold by Jno W Russell as per a/c			
	Sales dated 14 March. due 8 Feby.	210 21		
	For Ditto of 35 Boxes Ditto sold by			
	Ditto as per A/c Sales same date			
	due 23 Dec° 1822.	306 31		
	For Ditto of 50 Boxes Ditto sold by			
	Ditto as per A/c Sales same date	488 13		
		1004 65		
20	William R Rotch & Co			
	For 3/4 ths of $1004.65	753 49		
23	William T Russell			
	For 1/4 th of Ditto	251 16	1004	65
4mo 5 1	Sundry A/c D° to Stock Act No 1			
	For nett procedes of 40 Boxes Candles			
	sold by Henry Grinnell as per			
	a/c Sales 1st Apr 1823 due 20 Apr	349 08		
20	William R Rotch & Co			
	For 3/4 ths of $349.08	261 81		
23	William T Russell			
	For 1/4 th Ditto	87 27	349	08
1	Sundry A/c D° to Stock Act No 1			
20	William R Rotch & Co			
	For 1 box Candles 21 3/4 lbs @ 30 ct Box 35 ct	6 77		
	7 Gals Winter Oil @ $1.	7 "		
	deliv'd W R Rotch 2mo 18. for family use		13	77
23	William T Russell			
	For 1 Gal. Winter Oil		1	"
			14	77

New Bedford 4 mo 8. 1823

25	Sundry Acts D^{r} to Joseph Rickerson			
29	Cornelius Grinnell			
	For 1 gal. Sum^{r} Oil deliv^{d} 2 mo 21		75	
9	Gilbert Russell			
	For 3 Gals. Ditto deliv. 2 mo 22.			
	3 D^{o} . . . 3 mo 25 } @ 75 ct		4 50	
20	William R Rotch & C^{o}			
	For 4 Gals D^{o} for Joseph Anthony			
	deliv^{d} 3 mo 8		3 "	
14	William Coffin			
	For 5 Gals. Ditto @ 75 ct. . . .		3 75	12 "
4 mo 15	28 William R Rotch D^{r} to Sundry Acts			
	27 To Expense Act			
	For 15 1/2 lbs Candle wick used for			
	his candles @ 80 ct		12 40	
	For 12 6/4 lbs Candle paper for Ditto			
	@ 12 1/2 ct		15 78	
	14 To William Coffin		28 18	
	For 207 Candle Boxes @ 25 ct . .		51 75	79 93
	27 Expense Act D^{r} to Cash			
	21 p^{d} Postage of Letters 1 qr up to 4 mo 1 . . .			6 48
	17 Sundry Acts D^{r} to Stock N^{o} 2			
	For Nett proceeds of 14 Casks Winter			
	Oil sold by Henry Grinnell as			
	per a/c Sales dated 9 Apr 1823			
	deliv^{d} 4 th Sept		266 57	
20	William R Rotch & C^{o}			
	For 3/4 ths of 266. 57 . . .		199 92	
23	William J Russell			
	For 1/4 th Ditto		66 65	266 57

New Bedford 4 mo 21. 1823.

	35	Sundry Acts D^r to Stock N^o 1		
		For nett proceeds of 36 Boxs Sperm Candles sold by Henry Grinnell as per a/c Sales dated 16 Apr 1823 due 18 Oct	322 59	
		For nett proceeds of 39 Boxs Candles sold by Henry Grinnell as per a/c Sales dated 17 Apr 1823 due 20 Apr	268 93	
			591 52	
	20	William R Rotch & Co		
		For 3/4 ths of $591.52	443 64	
	23	William J Russell		
		For 1/4 th Ditto	147 88	591 52
4 mo 28	27	Expense Act D^r to Cash		
	11	p^d Barker & Briggs bill of Wood from 18 Feby. to 28 Apr. 1823		36 37
	29 35	Sundry Acts D^r to Stock N^o 1		
		For nett proceeds of 5 Casks of Winter Oil sold by David Anthony (the balance of Invoice of 12 Casks ship^d to him 1 mo 3. 1822) as per A/c Sales dated 4 mo 25. 1823. due 7 mo 1	209 62	
	20	William R Rotch & Co		
		For 3/4 ths of $209 62	157 21½	
	23	William J Russell		
		For 1/4 th Ditto	52 40½	209 62
	27	Expense Act D^r to Cash		
	11	For postage &c by Hall & Marcan to W & R		1 50
		p^d for 2 foot mats		40
				90

New Bedford 5 mo 3. 1823.

27	Expense Act Dr to Sundry Acts			
15	To William White Junr Co			
	For 26 1/4 lbs Candle wick @ 80 cts		21 "	
27	To Pardon Taber			
	For 194 1/2 lbs Candle paper @ 9 cts		24 41	45 41
5 mo 12	17 Sundry Acts Dr to Stock No 2			
	For nett proceeds of 30 Casks Sperm Oil sold by Caleb Nathaway Phila as per a/c Sales dated 5 mo 8 1823		525 67	
20	William R Roteh & Co			
	For 3/4 shs		394 25	
23	William T Russell			
	For 1/4 sh		131 42	525 67
35	Sundry Acts Dr to Stock No 1			
	For nett proceeds of 93 Boxes Candles sold by Caleb Nathaway Phila as per a/c Sales dated 5 mo 1. 1823		758 32	
20	William R Roteh & Co			
	For 3/4 shs		568 74	
23	William T Russell			
	For 1/4 sh		189 58	758 32
35	Sundry Acts Dr to Stock No 1			
	For nett proceeds of 50 Boxes Candles sold by Elisha Nathaway Boston as per a/c Sales dated 8 May 1823 due 11. Nov. 1823		399 63	
20	William R Roteh & Co			
	For 3/4 shs			299 72
23	William T Russell			
	For 1/4 sh			99 91
				399 63

New Bedford 5 mo 12. 1823

C35	Sundry Acts D^r^ To Stock N^o^ 1			
	For nett proceeds of 23 Boxes Candles			
	sold by Elisha Hathaway Boston			
	as per A/c Sales dated May 3. 1823			
	due 11. Nov^r^ 1823		195 51	
C20	William R Rotch & C^o^			
	For 3/4 ths		146 63	
C23	William T Russell			
	For 1/4 th		48 88	195 51
C37	Adventure to Gibraltar			
	For 30 boxes Candles shipped from			
	Boston by E Hathaway per order			
	on board Brig Gov^r^ Winslow Paty			
	master for Gibraltar, consign'd			
	to Hill & Blodget for Sale 26 Apr. 1823			569 58
				755 09
5 mo 16 C35	Sundry Acts D^r^ To Stock N^o^ 1			
	For nett proceeds of 12 Boxes Sperm			
	Cake sold by Henry Grinnell			
	as per A/c Sales dated 15 May 1823			
	due as Cash		90 33	
C20	William R Rotch & C^o^			
	For 3/4 ths		67 75	
C23	William T Russell			
	For 1/4 th		22 58	90 33
C27	Expenses Acct D^r^ To Cash			
C11	For W T Russells expences to Boston			
	to solicit the manufacturing of			
	Thorndikes &c		13 50	
	p^d^ for a Mark press bar		1 50	
	" D Richmond for Con^r^ brass		1 98	16 98

New Bedford 5 mo 16. 1823

C35	Sundry Acts Dr To Stock No 1			
	For nett proceeds of 11 Casks Winter Oil sold by Fish & Grinnell (sent to them 12 mo 29. 1821) as per a/c Sales dated 4 mo 29. 1823 - due 7 mo 9. 1823	264 34		
C20	William R Rotch & Co			
	For 3/4 shs	198 26		
C23	William J Russell			
	For 1/4 sh	66 08	264 34	
5 mo 20	Sundry Acts Dr To Sundry Acts			
C35	To Stock No 1			
	For nett proceeds of 7 Casks Winter Oil sold by Caleb Hathaway as per a/c Sales included in Sales of 23 Casks Sum Oil of Stock No 2 dated 5 mo 14. 1823	379 96		
C17	To Stock No 2			
	For nett proceeds of 23 Casks Sum Oil sold by Caleb Hathaway included in Sales of 7 Casks Winter Oil - as per A/c Sales dated 5 mo 14. 1823 / due 4 mo 15	808 22		
		$1188 18		
C20	William R Rotch & Co			
	For 3/4 shs	891 14		
C23	William J Russell			
	For 1/4 sh	297 04	1188 18	
C27	Expense Acct Dr To Pardon Tabor			
C17	For Bunals Canal paper			
	Rec 4 mo 23 - 176 lbs @ 12½ p C -	22 "		
	For 1 bunals Ditto small size			
	Rec 5 mo 20 12 3/4 @ 9 C -	1 59	23 59	

New Bedford 5 mo 20. 1823

C 26	Sundry Acts Dr to Stock No 3			
C 11	Cash			
	Rec for 3 1/2 gals. Sum Oil			
	Ditto 1 3/4 Ditto	5 mo 5	3 67	
C 29	William Tallman			
	For 1 gal. Sum Oil		" 70	
C 20	William R Roth & Co			
	For 3 gals of Sum Oil deliv'd			
	Isa R Anthony for family use		2 10	6 47
C 23	William T Russell Dr to			
C 35	Stock No 1			
	For 1 gal. Winter Oil 4 mo 19		" 80	
C 11	Cash Dr to Expense Act			
C 27	Rec for 1 1/2 lbs Soap			" 09
5 mo 21 C 9	Gilbert Russell Dr to			
C 27	Expense Act			
	For 6 1/2 lbs Potash @ 8 cts			" 52
" 23 C 17	Sundry Acts Dr to Stock No 2			
	For nett proceas of 17 Casks Winter			
	Oil sold by Jno W Russell as			
	per Acct Sales dated May 17. 1823			
	due 1 July. 1823		471 49	
C 20	William R Roth & Co			
	For 3/4 lbs		353 62	
C 23	William T Russell			
	For 1/4 lb		117 87	471 49
C 27	Expense Act Dr to Cash			
C 11	pr Gideon Allen for 12 yds Tow cloth			
	for Strainers			2 40

New Bedford 5 mo 27. 1823

7 mo 19 Abraham Barker Dr
26 Stock No 3
For 10 bbls Sum Oil
289½ net gals @ 40 c. 115 80
1 mo Cr on the Amt to be taken
out of his store. —

7 mo 2 22 Isaac Howland Junr & Co Dr
27 Expense Account
For 20 second hand Oil Casks
2872 Gals — 91 bbls. 5½ gals @ 4/- p bbl. . . . 60 78
for Ship Timoleon

" 5 27 Sundry Acts Dr to Expense Act
22 Isaac Howland Junr & Co
For 16 second hand Pipes 2784 gals.
88 bbls. 12 gals @ 4/- 58 92
for Ship Timoleon
12 Thomas Rotch
For Coopering his Sum Oil. 1 days work 1 50 60 42

" 26 Sundry Acts Dr to Stock No 3
14 William Coffin
For 1 bbl Sum Oil 30½
½ out
30 gals @ 45 c. 13 50

39 Isaac Manchester
For 1 bbl Sum Oil
29½ gals - ½ out - 29 Gals @ 45 c. 13 05 26 55

27 Expense Act Dr to Pardon Tabor
7 For 3 bundles Candle paper
101¼ lbs @ 8
39 lbs less, sent Fairhaven works
62¼ lbs @ 9 . . . . 7 78

New Bedford 6 mo 5. 1823

C 17	Sundry Acts D^r to Stock N^o 2		
	For Net proceeds of 3 Casks		
	Sam^l Oil sold by Henry Grin-		
	nell as per A/c Sales dated		
	2 June 1823. due 10 May 1823	1222 40	
C 21	William R Roth & Co		
	For 3/4 shs	916 80	
C 23	William T Russell		
	For 1/4 sh	305 60	1222 40
C 33	Adventure to Lisbon D^r to Cash		
C 38	p^d C W morgan freight of 3 half		
	pipes & 10 q^r Casks port wine		
	per Brig Parthian from Lisbon		25 20
C 38	Cash D^r to Adventure to Lisbon		
C 33	Rec^d of Chas W Morgan for 1 quarter		
	Cask of Port Wine stow on board		
	Brig Parthian on her passage		
	from Lisbon		26 61
C 21	William R Roth & Co D^r to		
C 34	J. P. Hutchinson		
	For a Bill of Exchange drawn by		
	Torlades & Co on David Leas of		
	Boston dated 16 Jany 1823 at 30		
	days sight remitted by Mr Hutchinson		500 "
	for act of his on behalf of Invoice		
	of 105 boxes of Sperm Candles shipped		
	per Brig Parthian. payment of		
	s^d Bill was rec^d by W R & Co		

New Bedford 6mo 20. 1823

C 35 Sundry Act Dr to Stock No 1
For Nett procds of 38 boxes Sperma
ceti Candles sold by Elisha
Hathaway as per Acct Sales dated
June 13. 1823. Cash 366 74
For Nett procds of 24 boxes Sperma
Candles sold by Elisha Hathaway
as per Acct Sales dated 13 June. 1823
due 9 Oct. 1823 . . . . . 241 62
608 36

C 21 William R Rotch & Co
For 3/4 Shs 456 26

C 23 William T Russell
For 1/4 Sh 152 10 608 36

C 21 / 35 William R Rotch & Co Dr to
Stock No 1
For 12 boxes Candles sent to Robt
Robinson of Newport to be ex-
changed for Sperm. for Acct of
WRRotch & Co 3 mo 10. 1823
364 3/4 lbs @ 33 ct 120 37
12 boxes @ 25 ct . . . . . 3 . 123 37

C 27 / 23 Expense Acct Dr to
William T Russell
For 1 bbl Potash rec from Elisha
Hathaway 19 June 37 06
For 1 bbl Ditto rec from Ditto
in Nov 1822. Omitted 29 09
For postages Ad by E Hathaway to WTR . . . 50
66 65

New Bedford 6 mo 26. 1823.

C 12	Thomas Rotch D^r to Expense Act			
C 27	For repairing 20 Oil barrels & finding			
	Iron hoops & rivits			2 70
	" 3/4 days Labour pumping Oil into bbls			" 3 75 45
C 26	Sundry Act^s D^r to Stock N^o 3.			
C 38	Cash			
	For 1 gal. Sum^r Oil	5 mo 22	" 70	
	" 1/2 gal. Ditto	" 24	" 35	
	" 1/2 gal. Ditto	6 mo 2	" 35	
	" 1/2 gal. Ditto	" 12	" 35	
C 14	William Coffin		175	
	For 6 gals. Sum^r Oil @ 65 ct.		390	5 65
C 27	Sundry Act^s D^r to Expense Act			
C 9	Gilbert Russell			
	For 4 ℔ Pot Ash delivd 5 mo 31		" 32	
C 38	Cash			
	Rec^d for Soap		139	1 71
6 mo 27 C 29	William Tallman D^r to			
C 26	Stock N^o 3			
	For 1 gal. Sum^r Oil		"	70
7 mo 1 C 38	Cash D^r to Stock N^o 3			
C 26	Rec^d of W Bliss for 1/2 gal. Oil		" 35	
8 mo 6 C 23	William J Russell D^r to			
C 35	Stock N^o 1			
	For 4/4 ℔ Candles @ 25 ct (pieces)			
	for Ship Parnasso			1 06

New Bedford 7mo 1. 1823

	27	Expense Act Dr to Cash			
	38	For Cash pd the following Laborers			
		Benja Tobin from 1mo 1 to 3mo 15 1823			
		50 days @ $1		50	
		John Paun from 1mo 1 to 7mo 1. 1823		171	17
		Isaac Simons from 1mo 6 to 6mo 21		71	97
		Jno Smith from 1mo 13 to 3mo 1823		40	"
		Jo Antone from 1mo 18 to 2mo 22		33	"
		Jno Watkins from 1mo 11 to 3mo 4		47	50
		Allen Booth from 12mo 28. 1822 to 6mo 2 1823		141	"
		Wm West from 1mo 25 to 2mo 15		35	"
		Geo. Farmer 4 ds 5mo 17		4	"
		Jno Tripp from 2mo 8 to 2mo 27		17	"
					610 64
7mo 16	38	Cash Dr to Stock No 2			
	17	Rec for 27 gals. Oil @ 40 cts			10 80
		prepared from the scrapings of the Cakes			
8mo 11	14	William Coffin Dr to Cash			
	38	pd him on Act			30 "
	12	Thomas Potch Dr to Expense Act			
	27	For 1½ days work pumping Oil		150	
		Coopering pd A Leonard		25	175
8mo 16	38	Cash Dr to Gilbert Russell			
	9	Rec of him on Account of Manufacturing his Oil			200 "

New Bedford 7 mo 1. 1823

	27	Expense Act D^r to Cash			
	38	For Cash p^d the following Laborers			
		Benj^a Potter from 1 mo 1 to 3 mo 15 1823			
		50 days @ $1		50	
		John Paun from 1 mo 1 to 7 mo 1. 1823		171	17
		Isaac Simons from 1 mo 6 to 6 mo 21		71	97
		Ino Smith from 1 mo 13 to 3 mo 1823		40	"
		Jo^s Antone from 1 mo 18 to 2 mo 22		33	"
		Ino Watkins from 1 mo 11 to 3 mo 4		47	50
		Allen Booth from 12 mo 28. 1822 to 6 mo 2 1823		141	"
		Wm S West from 1 mo 25 to 2 mo 15		35	"
		Geo. Farmer 4 days 5 mo 17		4	"
		Ino Tripp from 2 mo 8 to 2 mo 27		17	"
					610 64
7 mo 16	38	Cash D^r to Stock N^o 2			
	17	Rec^d for 27 gals. Oil @ 40 c^s			10 80
		prepared from the scrapings of the Cakes			
8 mo 11	14	William Coffin D^r to Cash			
	38	p^d him on Act			30 "
" "	12	Thomas Potter D^r to Expense Act			
	27	For 1½ days work pumping Oil		150	
		Copying p^d A Leonard		25	175
8 mo 16	38	Cash D^r to Gilbert Russell			
	9	Rec^d of him on Account of Manufacturing his Oil			200 "

New Bedford 8mo 16. 1823

C32 John G. & Samuel Whitehorn & others
of Newport D^r^ to Sundry Acc^ts^
C27 To Expense Acct
For 14 ℔ 12 oz. Candle wick & 80 ℔
used in Manufacturing their Candles 11 60
For 1921/4 ℔ Candle paper @ 9^d^ 24 03
35 63
C14 To William Coffin
For 206 Candle Boxes @ 25^ct^ . . 51 50
C40 To Manufacturing Acct
For manufacturing 7166 1/2 gals Sperm
Oil @ $20 per ton 568 76
C31 To Ichabod Clapp
For Carting 7166 1/2 gals Oil to & from
Candle House 350 ℔ per ton . . 14 21
C27 To Expense Acct
For Wharfage Landing Staking off . . 10 85 680 95

8mo 19 C27 Expense Act D^r^ to Pardon Tabor
C7 For 141/4 ℔ Candle paper @ 9^d^ . . . 17 65

C32 John G. & Sam^l^ Whitehorne & others
C27 of Newport D^r^ to Expense Acct
For 2 Oil Cask 114 & 112 . . 226 gals
@ 65/- per bbl (7 bbls. 6 1/2 gls) 5 92
For 1 D^o^ 70 gals @ 77/6 per bbl . . 277 8 69

C27 Expense Act D^r^ to John G. & Samuel Whitehorne
C32 & others of Newport
For 1 Cask 70 gals @ 77/6 per bbl returnd 277
" 60 d^o^ disc on $3.43 allowed them . . 3 43 6 20

C27 Expense Act D^r^ to Cash
C38 For W^m^ T. Russells expences to Newport
to collect Jn^o^ G. & Wh^m^ Whitehorns bill . . . 3 75

New Bedford 8mo 21. 1823

C38 C32 Cash Dr to John G & Samuel Whitehouse & others of Newport
Rec'd them in Newport 8mo 21 1823. bal. of amount 68344

C9 Gilbert Russell Dr to Sundry Accts
C40 To Manufacturing Act
For Manufacturing 2826 gals. Sperm Oil @ $20 per ton 22428
C27 To Expense Acct
For 49¼ lbs Candle paper @ 9¢ . . 615
4 lbs 12 oz. Candle wick @ 80¢ 380 995
C14 To William Coffin
For 67 Candle boxes @ 25¢ . . 1675
C31 To Ichabod Clapp
For Carting 2826 gals Oil to & from Candle House @ 50¢ p ton 560
256 58

8mo 26 C27 C15 Expense Act Dr to William White Junr & Co
For 15 lbs 14 oz. Candle wick @ 80¢ 1270

C35 Sundry Accts Dr to Stock No 1
For nett proceeds of 100 boxes Candles sold by Gilbert E Russell & Co of New Orleans as per Acct Sales dated 31 May 1823. . . . 1155 23
C21 William R Rotch & Co
For ¾ of ⅛ 8642
C23 William T Russell
For ¼ th Ditto . . . 28881 1155 23

New Bedford 8mo 26. 1823

£17	Sundry Acts Dr to Stock No 2			
	For nett procuds of 12 casks of Sum Oil sold by Gilbert & Russell & Co of New Orleans as per a/c Sales including 100 boxes Candles dated 31 May. 1823	630 79		
£21	William R Rotch & Co	473 09		
	For 3/4 ths of $630.79			
£23	William J Russell			
	For 1/4 th Ditto	157 70		630 79
£35	Sundry Acts Dr to Stock No 1			
	For nett procuds of 10 Casks Winter Oil sold by Fish & Grinnell as per a/c Sales dated 7 mo 15. 1823.			
	(includes in Sales of 21 Casks Sum Oil)	282 10		
£21	William R Rotch & Co			
	For 3/4 ths of $282.10	211 58		
£23	William J Russell			
	For 1/4 th Ditto	70 52		282 10
£17	Sundry Acts Dr to Stock No 2			
	For nett procuds of 21 Casks Sum Oil sold by Fish & Grinnell (includes in Sales of 10 Casks Winter Oil) as per a/c Sales dated 7 mo 15. 1823.	775 54		
£21	William R Rotch & Co			
	For 3/4 ths $775.54	581 65		
£23	William J Russell			
	For 1/4 th Ditto	193 89		775 54

New Bedford 8mo 26. 1823

f17	Sundry Acct Dr to Stock no 2			
	For nett procds of 9 Casks of Sum Oil (of Invoice of 12 Casks shipp 26 Sept 1822) sold by David Anthony as per a/c Sales dated 7mo 30 1823		513 45	
f21	William R Rotch & Co			
	For 3/4 ths of $513.45		385 09	
f23	William T Russell			
	For 1/4 th Ditto		128 36	513 45
f35	Sundry Acct Dr to Stock no 1			
	For nett procds of 75 boxes Candles sold by David Anthony as per a/c Sales dated 7mo 30. 1823		612 86	
f21	William R Rotch & Co			
	For 3/4 ths of $612.86		459 64	
f23	William T Russell			
	For 1/4 th Ditto		153 22	612 86
f17	Sundry Acct Dr to Stock no 2			
	For nett procds of 16 Casks of Sum Oil (of Invoice of 29 Casks) sold by John W Russell as per a/c Sales dated 22 July 1823 / due 29 Nov		385 53	
f21	William R Rotch & Co			
	For 3/4 ths of $385.53		289 15	
f23	William T Russell			
	For 1/4 th Ditto		96 38	385 53
f27 f38	Expense Acct Dr to Cash pd Ag Grinnell for repairs of a Thermometer			2 "

New Bedford 8mo 26. 1823

C 17	Sundry Acts D^r to Stock N^o 2			
	For nett proceeds of 10 Casks Sum^r Oil sold by Elisha Hathaway as per A/c Sales dated 23 July 1823 due 1 Jany. 1824		120 24	
C 21	William R Rotch & C^o			
	For 3/4 Shs of $ 120. 24		90 18	
C 23	William T Russell			
	For 1/4 Sh Ditto		30 06	120 24
C 26	Sundry Acts D^r to Stock N^o 3			
C 15	George Bliss			
	For 1/2 gal. Sum^r Oil delivd 6mo 6		" 35	
C 30	Joseph R Anthony			
	For 5 gals. Sum^r Oil @ deliv^d 7mo 30		3 50	
C 9	Gilbert Russell		2 10	
	For 3 gals Ditto @ deliv^d 7mo 31			
C 23	William T Russell			
	For 1 gal. Ditto deliv^d 8mo 1		" 70	
C 29	William Tallman			
	For 1 gal. Ditto deliv^d 8mo 2			
	" 1 Ditto 8mo 25		1 40	
C 38	Cash			
	For 1/2 gal. Ditto		" 35	
C 39	Luther Anthony			
	For 1 gal. Ditto		" 70	9 10
C 27	Sundry Acts D^r to Apense Act			
C 38	Cash			
	Rec^d at sundry times for Soap		12 44	
C 19	Alms House			
	For 10 ℔ Soap 36 ℔ deliv 7mo 19		" 60	
C 23	William T Russell			
	For 29 1/2 ℔ for Ship Panaps		1 74	14 78

New Bedford 8mo 27. 1823.

L16 C27	Tebediah Fisher 2nd mate of Ship Paragon Dr to Expense Act For 20 lbs Soap @ 6c delivd 8mo 7		1 20
L30 C35	Joseph R Anthony Dr to Stock No 1 For 5 lb Candles @ 30c delivd 8mo 8		1 50
L12 C27	Thomas Rotch Dr to Expense Act For 50 bungs @ 1c. used for his cask		1 50
8mo 29 L27 C7	Expense Act Dr to Pardon Taber For 58 3/4 lbs Paper @ 9c		7 34
9mo 1	For 64 1/2 lbs Ditto @ 9c		8 06
			15 40
9mo 1 C7 L23	Pardon Taber Dr to William J Russell For Amt of W J Russells Note against Edw Wing dated 2mo 28. 1823. $21.62. 6 mos Interest on $21.62 - 64c		22 26
" L21 C26	William R Rotch & Co Dr to Stock No 3 For 1 bbl Sum Oil 29 1/2 gals @ 45c sent on board Ichabod Jenneys Sloop for Nuatson River		13 27
" L27 C6	Expense Act Dr to Bills Receivable For 131 Oil barrels Rec'd of James Gallison on Act his Note dated 13 Nov 1822 @ 50c		65 50

New Bedford 9 mo 2. 1823

1 mo 17. 1824. 4 Casks 53 remaining on hand unsold

£41 David Anthony of Providence D^r to
£26 Stock N° 3

For Invoice of 6 Tierces & 9 bbls Sum^r Oil shipped per Sloop Henry Capt West 833½ gals.
1 mo 17. 1824 Rec^d a/c Sales of 11 Casks 201.27.
Net pr^s

£27 Expense Act D^r to Pardon Taber
£7 For 85¾ lbs Candle paper @ 9^c 10 71

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9 mo 9 £27 Expense Act D^r to
£15 William White Jr & Co
For 32¼ lbs Wick Yarn @ 75 ^c . . . 24 18

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9 mo 15 £27 Expense Act D^r to Pardon Taber
£7 For 314¾ lbs Candle paper @ 9^c 39 34

£38 Sundry Act^s D^r to Cash
£15 William White Jun^r & Co
p^d them on Act Wick Yarn 9 mo 9 . 20 "
£7 Pardon Taber
p^d him on Act Candle paper 9 mo 15 40 " 60 "

£12 Thomas Botch D^r to Expense Act^t
£27 For 3 Casks made over taken to put his taught press Oil in 292 gals
4 bbls 8½ gals @ 7/^s 4 96

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9 mo 16 £38 Cash D^r to Gilbert Russell
£9 Rec^d of him in full for Manufac turing his Oil 56 58

New Bedford 9 mo 15. 1823

C 26 Sundry Acc Dr to Stock No 3
C 42 Caleb Nathaway
For Invoice of 18 Tierces & 16 bbls
Winter Oil (pressed from Body)
shipped per Sloop Eliza Ann Wood
Capt Perry 9 mo 11. 1740 1/2 gals
12 mo 31, 1823 Rec Acc Sales net pds. 882 57
C 43 Elisha Nathaway
For Invoice of 8 Tierces & 12 bbls
Sum Oil shipped per Sloop
Pomona Capt Akin
For Ditto 9 Tierces & 24 bbls Winter
Oil shipped per Ditto 9 mo 13.
1 mo 1824 Rec Acc Sales net proceeds 1122 69 2005 26

C 27 Expense Acc Dr to Cash
C 38 pd Peleg Gray extra cartage of
108 boxes Candles to Boston in Apr 4 32
pd Francis Tabor for bungs. 6 20
pd Abm Smith 1 Dr postage to 7 mo 1 5 33
pd Subscription for repairing the
Street east of Canale house 2 75 18 80

C 35 Sundry Acc Dr to Stock No 1
For 6 Boxes Candles taken by
I R Anthony & W T Russell to
send by Brig Minerva to South
America consigned to M & Grinnell
185 lbs @ 25 C Boxes @ 25 C. 47 75
C 30 Joseph R Anthony.
For 1/2 23 87
C 23 William T Russell
For 1/2 23 88 47 75

New Bedford 9mo 19. 1823

C35	Sundry &c D^r^ to Stock N^o^ 1			
	For net proceeds of 44 boxes Candles sold by Henry Grinnell as per a/c Sales dated 15 Sept 1823 due 9th Dec^r^	335 67		
	For net proceeds of 7 Boxes Refined Spermaceti sold to Lewis Willcox as per Fish & Grinnells Sales dated 9mo 17. 1823 due 1mo 10. 1824	921 61		
		1257 28		
C21	William R Rotch & Co			
	For 3/4ths $1257.28	942 96		
C23	William T Russell			
	For 1/4th Ditto	314 32	1257 28	
9mo 20 12	Thomas Rotch D^r^ to Sundry &c^t^			
C40	To Manufacturing &c^t^			
	For Manufacturing 8534 gals. Sperm Oil @ 20 dolls. per ton	677 30		
C27	To Expense &c^t^			
	For 279 3/4 lbs Canale paper @ 9^c^	34 96		
	" 171 8/16 oz. Canale wick @ 80^c^	13 90	48 86	
C14	To William Coffin			
	For 266 Canale boxes @ 25^c^	66 50		
C31	To Ichabod Clapp			
	For Carting 8534 gals of Oil to & from Canale house @ 50^c^ p ton	16 93	809 59	
C21	William R Rotch & Co D^r^.			
C12	Thomas Rotch			
	For the balance of his Account		862 57	

New Bedford 9 mo 22. 1823

44	Henry Grinnell D^o to Stock N^o 3			
26	For Invoice of 3 Tierces 8 barrels			
	Winter Oil shipped to him per			
	Sloop Experiment 9 mo 22. 2057 lbs			
	10 mo 2 Rec^d a/c Sales due 30 May. 1824 net proc^ds			1065 72
45	Fish & Grinnell D^o to Stock N^o 2			
17	For 40 bbls 4 Kegs Winter Oil			
	shipped to them per Sloop			
	Experiment 9 mo 22. 1155 Gals			
	12 mo 11. Rec^d a/c Sales net proceeds			584 25
46	Gilbert E Russell & Co of New Orleans D^o to			
35	Stock N^o 1			
	For Invoice of 50 boxes Candles			
	shipped per Sloop Experiment			
	to New York to the care of Ino W			
	Russell to be forwarded by him			
	to New Orleans. 1459 1/2 lbs			
	5 mo 4 Rec^d a/c Sales net proceeds			379 59
9 mo 29 35	Sunary Ac^ts D^o to Stock N^o 1			
	For net proceeds of 54 boxes Candles			
	sold by Josiah Bradlee & Co as per			
	a/c Sales dated 24 Sept 1823		418 89	
	due 15th March 1824			
21	William R Rotch & Co			
	For 3/4 ths		314 17	
23	William J Russell			
	For 1/4 th		104 72	418 89
9 mo 29 19	Abraham Barker D^o to Stock N^o 3			
26	For 1 bbl Sum^r Oil 34 net gals @ 40 cts			13 60

New Bedford 9mo 29. 1823

27 Expense Act Dr
22 James Hathaway & Co
For Amt their bill of Potash Dec 1822 66 46
For Spermaceti Ch to their A/c
given J Hathaway . . . . 4 . 70 46

22 James Hathaway & Co Dr to Expense Act
27 For Potash returned in Feby 1822. of
a bad quality 26 43

6 Bills Receivable Dr
22 James Hathaway & Co
For James Tripp & Co Note dated
26 Sep 1823 on demand for bal. of A/c . . . 10 97

10mo 2 24 Sundry Acts Dr to Henry Grinnell
For net proceeds of 37 Tierces & barrels
White Oil Stock No 3 sold by him
as per A/c Sales dated 29 Sep 1823 1065 72
21 William R Rotch & Co
For 3/4 this plaina to their credit 799 29
23 William T Russell
For 1/4 th plaina to his credit . . 266 43 1065 72

38 Cash Dr to Expense Act
27 Rec for Claiborn 3 60

41 David Anthony Dr to Stock No 2
17 For Invoice of 13 Tierces & bbls White
Oil shipped to him per Sloop Henry
10mo 3. 1823 . 50 4½ gals . . .
1mo 17. 1824 Rec A/c Sales net pds . . . 269 61

New Bedford 10mo 6. 1823

28	William R Rotch Dr to			
10	Manufacturing Act			
	For Manufacturing 8689 Gals.			
	Sperm Oil @ $20 per Tun			
	finished in 4th Month			689 60
27	Expense Act Dr to			
23	William T Russell			
	For Invoice of 25 Empty Oil Casks			
	rec'd from E. Hathaway Phila			19 39
10mo 13 14	William Coffin Dr to Cash			
38	pd him on Act			30
14 35	Sundry Act Dr to Stock No 1			
	For Net proceeds of 25 boxs Sperm			
	Candles sold by Henry Grinnell			
	as per Act Sales dated 6 Oct 1823			
	due 7 Feby 1824		23819	
21	William R Rotch & Co			
	For 3/4 ths		17864	
23	William T Russell			
	For 1/4 th		5955	23819
44	Henry Grinnell Dr to Stock No 2			
17	For Invoice of 32 Tierces 6 Bbls &			
	2 half Bbls White Oil shipped			
	per Sloop Experiment 6 Oct 1823			
	~~1393~~ 1393 1/2 gals			
	11mo 18. 1823 Rec'd Act Sales net			
	proceeds			671 75
	due 4th May 1824			

New Bedford 10mo 6. 1823

£47 John W Russell Dr to Stock no 2
£17 For Invoice of 10 bbls Winter Oil
shipped per Sloop Experiment
as per Invoice dated 6 Oct. 1823
318½ gals
11mo 5. 1823 Rec'd & Sales net proceeds . . . 178 69

£48 Capt Robert Gibbs of Sloop Spartan Dr
Sundry Accounts
£17 To Stock no 2
For 5 Casks Sum Oil containing
220 gals. shipped per Sloop Spartan
to Savannah. consigned to Capt
Gibbs for Sale as per Invoice dated
15 Oct 1823
6mo 1824 Rec'd net proceeds from Capt Gibbs . . 86 56
£26 To Stock no 3
For 13 Casks Ditto containing 398 gals
included in the same Invoice
with the above
6mo 1824 Rec'd net proceeds from Capt Gibbs 156 60 243 16

£38 Cash Dr to Sundry A/cs
£17 To Stock no 2
For Cash Rec'd of Jno Potter of Charleston
for 1 Keg Winter Oil. 17 gals @ 60 cts . 10 20
£35 To Stock no 1
For 3 boxes Candles 91¼ lbs @ 26 cts
3 boxes @ 25 cts 24 47 34 67

New Bedford 10mo 16. 1823

C 12	Thomas Rotch D^r			
C 40	Manufacturing Act.			
	For extra charge for pressing his body Oil instead of straining it to make winter Oil			
	33 7/8 tuns @ $2.50			84 68
C 21	William R Rotch & Co D^r			
C 12	Thomas Rotch			
	For Amt they rec^d of T Rotch for extra charge of pressing his Oil			84 68
10mo 24 C 38	Cash D^r Capense Act.			
C 27	Rec^d of Owners of Ship Com^r Rodgers for 6 bbls 20 1/2 gals Sla Oil cask @ 4/6			46 23
C 17	Sundry Ac^t D^r Stock N^o 2			
C 22	Isaachar Sampson			
	For 1 gal Sum Oil delir 2mo 4		70	
C 23	William T Russell			
	For 3 gals taught press Oil @ 40 c		120	
C 39	Luther Anthony			
	For 2 gals Sum Oil @ 60 c delir 9mo 17		120	3 10
C 35	Sundry Ac^t D^r to Stock N^o 1			
C 38	Cash			
	Rec^d for 3 Canals		25	
C 30	Joseph R Anthony			
	For 1 box Canals 25 3/4 lbs @ 26 c per box 25 c		694	
C 23	William T Russell			
	For 1 gal Winter Oil delir 10mo 10		60	779

New Bedford 10mo 27. 1823.

C26 Sunary Ac Dr to Stock no 3.
C14 William Coffin
For 1 gal. Sum Oil deliv. Gifford
Taber 10mo 7 - - -

New Bedford 10mo 31. 1823.

	C25	Joseph Ricketson Dr to Sundry Acts		
	C40	To Manufacturing Act For manufacturing 13254 galls. Sperm Oil @ $20 per ton		105	90
	C27	To Expense Act For Wharfage of 352 bbls Oil @ 3 ct	10 56		
		For 180 bungs @ 1 ct	1 80	12	36
	C31	To Ichabod Clapp For Casting 13254 gals @ 52 ct per ton		26	29
				1090	55
11mo 3	C4 C38	William Coffin Dr to Cash pd him on Act		20	"
" 7		Pardon Tabor pd him on Act		25	"
	C27	Expense Act pd Baker & Briggs bill of wood		7	89
				52	89
" 5	C47	Sundry Acts Dr to John W Russell For nett proceeds of 10 bbls White Oil of Stock no 2 as per a/c Sales dated 3 Nov 1823 due 24 Jany 1824	17869		
	C21	William R Rotch Jr For 3/4 ths pland to their credit	13402		
	C23	William J Russell For 1/4 th Ditto	4467	17	869
	C44 C35	Henry Grinnell Dr to Stock no 1 For Invoice of 63 Boxes Canales 1810 lbs. shipped per Sloop Experiment as per Invoice dated 8 Nov. 1823 (being balance of Candles of Stock 1822)			
12mo 11		Rec a/c Sales nett proceeds		453	11

New Bedford 11th mo 1823

vid Sundry Acts Dr to Stock no 3

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12 6 Stock no 3 Dr to Sundry Acts
For 7870½ gals Body Oil 3225 Head matter = 11095½ gals @ 55 c — 6102 52
of Ship Sophias Cargo received in Jany 1823 —

21 William R Rotch & Co.
For 3/4 shs — — — — — 4576 89

24 William T Russell
For 1/4 sh — — — — — 1525 63 6102 52

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19 Stock no 4 Dr to Sundry Acts
24 To William T Russell
For 5487½ gals Body Oil 2306½ Head matter 7794 gals @ 41 c — 3195 54
of Ship Parnassus Cargo recd in July 1823

21 To William R Rotch & Co
For 9685 gals Body Oil 4947 gals Head matter 14632 gals @ 41 c 5999 12
of Ship Minervas Cargo recd in August 1823
For 1111 gals Body Oil 474 gals Head matter 1585 gals @ 41 c 649 85
of Ship Minervas Cargo which they purchased of Mr Covell 1st mate — 6648 97
762 bbls 9844 51

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43 Elisha Hathaway Dr to Stock no 3
26 For Invoice of 91 Boxes Candles 2653¾ lbs shipped per Sloop Pomona as per Invoice dated 8 Nov. 1823 — — — — — —
2mo 27. 1824 Rec'd a/c Sales net pds — — — 683 70

New Bedford Nov 18. 1823

	24	Sundry Acts Dr to Henry Grinnell		
		For net proceeds of 34 Casks Winter Oil Stock No 2. sold by him as per a/c Sales dated 15 Nov. 1823 due 4th May 1824	671 75	
	21	William R Rotch & Co		
		For 3/4 ths pland to their Cr	503 81	
	24	William T Russell		
		For 1/4 th Ditto	167 94	671 75
11mo 22	21	William R Rotch & Co Dr to Stock No 3		
	26	For 50 Boxes Sperm Candles		
		1431 lbs net @ 25 ct	357 75	
		50 Boxes @ 25 ct	12 50	370 25
		Sent on board Ship Minerva		
	24 27	Expense Act Cr to Cash		
	28	pd Nathan Tabor blacksmiths bill & sundries tools &c		10 17
	25	Sundry Acts Dr to Stock No 1		
		For sales of 70 Boxes Sperm Candles sold by Elisha Nathaway as per a/c Sales dated 20 Oct 1823 net pds	510 94	
		due 18 Feby 1824		
	21	William R Rotch & Co		
		For 3/4 ths	383 20	
	24	William T Russell		
		For 1/4 th	127 74	510 94
12mo 6	7	Pardon Tabor Dr to Expense Act		
	27	For 175 1/2 lbs old taught sups bags @ 2 1/2 ct		4 38

New Bedford 12 mo 11. 1823.

C45	Sundry Acts Dr to Fish & Grinnell			
	For net proceeds of 40 bbls & Keg of			
	Winter Oil sold by them as per			
	a/c Sales dated 12 mo 8. 1823. &			
	plan a 3/4 ths to C of W R Rotch & C			
	& 1/4 th to C of W J Russell. due 12 mo 7		584 25	
C21	William R Rotch & C			
	For 3/4 ths plan a to their C. . . .		438 19	
C24	William J Russell			
	For 1/4 th Ditto		146 06	584 25
C44	Sundry Acts Dr to Henry Grinnell			
	For net proceeds of 61 boxes Canals			
	of Stock No 1. sold by him as per			
	a/c Sales dated 9 Dec 1823. due 6 Feby			
	1824. 3/4 ths plan a to C of W R Rotch & C			
	& 1/4 th to C of W J Russell. . .		453 11	
C21	William R Rotch & C			
	For 3/4 ths		339 83	
C24	William J Russell			
	For 1/4 th		113 28	453 11
C27	Expense Acts Dr to Cash			
C38	pd Nye & Grinnell for half price			
	Ravens Duck		5 .	
	" Capt K Perry pt of empty Oil			
	cask from Phila		4 75	
	" Capt Akin freight of pot ash			
	from Boston		1 68	10 43
12 mo 13 C5	William White Jr & C Dr to Cash			
C38	pd them in full			58 08

New Bedford 12mo 13. 1823

C38	Cash D^o to Isaac Howland Jr & Co			
C22	Rec^d of them in full			119 70
C16	Lysander Washburn D^o			
C17	Stock N^o 2.			
	For 16 gals Winter Oil @ 55 ct		8 80	
	Rec^d for Ditto		" 75	9 55
12mo 20 C7	Pardon Taber D^o to Cash			
C38	p^d him balance of Act			53 32
C26	Sunday Act D^o to Stock N^o 3			
C14	William Coffin			
	For 5 gals Sum^r Oil @ 50 ct deliv 11mo 3		2 50	
C24	William T Russell			
	For 3 gals Ditto @ 50 ct deliv 11mo 15		1 50	
C38	Cash			
	Rec^d for 2 gals Ditto		1 "	
C39	Luther Anthony			
	For 2 gals Ditto		1 "	
C28	William R Rotch			
	For 1 gal Ditto Dec^r 22		" 50	6 50
C29	Sunday Act D^o to Stock N^o 4			
C39	Isaac Manchester			
	For 5 gals Sum^r Oil @ 40 ct deliv 11mo 14		6 "	
C30	Joseph R Anthony			
	For 5 gals Ditto @ 50 ct deliv 12mo 23		2 50	
C21	William R Rotch & Co			
	17 gals Sum^r Oil @ 45 ct	7. 65		
	56 lb Soap @ 6 ct			
	for Ship Miners	3. 36	11 01	19 51

New Bedford 12mo 1823

	L35	Sundry Acts Dr to Stock No 1		
12mo 23	L30	Joseph R. Anthony		
		For 2½ gals Winter Oil @ 60 c	1 50	
	L24	William T Russell		
		For 1 gal. Do 11mo 29.	" 60	2 10
27	L27	Expense Act Dr to Cash		
	L38	pd Issachar Samson bill of mending		
		Stark prest bags. & making strainers		3 83
29	L38	Cash Dr to Issachar Samson		
	L22	Rec of him for 1 gal. Oil. ch'd him		" 70
	L27	Expense Act Dr to Cash		
	L38	pd Jos Brownell Blacksmith bill		14 82
	L42	Sundry Acts Dr to Caleb Gathaway		
		For net procds of 34 Casks Winter		
		Oil of Stock No 3. sold by him as per		
		a/c Sales dated 12mo 25 1823	882 57	
		due 12mo 24. 1823		
	L21	William B Rotch & C		
		For ¾ths plans to his Cr	661 93	
	L34	William T Russell		
		For ¼th plans to his Cr	220 64	882 57
	L25	Sundry Acts Dr to Joseph Ricketson		
	L31	Ichabod Clapp		
		For Amt his bill of Cartage of Jos Ricketsons		
		Oil to be pd him by J. Ricketson	26 29	
	L38	Cash Account		
		Rec of him 11mo 15 for balance		
		of Account	1157 72	1184 01

New Bedford First month 1824

	27	Expense Act D^r^ to Cash Act			
	38	p^d^ for the following labour done			
		at the Candle House			
		Jn^o^ Gilbert from 3 m^o^ 17 to 10 m^o^ 3. 1823	108	62	
		John Paun from 7 m^o^ 1 to 11 m^o^ 20 "	145	58	
		Alfred Leonard from 1 m^o^ 1. to 12 m^o^ 31	301	68	
		Thomas Albert from 5 m^o^ to 12 m^o^ 31	87	29	643 17
	4	Sales Act n^o^ 1 D^r^ to Stock Act n^o^ 1			
	35	For bal. transfrd			5906 91
	13	Sales Act n^o^ 2 D^r^ to Stock n^o^ 2			
	17	For bal. transfrd			944 42
1 m^o^ 12	14	William Coffin D^r^ to Cash			
	38	p^d^ him on Act			50 "
	27	Expense Act D^r^ to William T Russell			
	34	For 100 empty barrels rec^d^ of Henry			
		Grinnell in Dec^r^ 1822 & charged			
		by him to W T R's a/c	79	24	
		Interest on $79. 24 13 months	5	15	84 39
1 m^o^ 17	41	Sundry Act^s^ D^r^ to David Anthony			
		For net proceeds of 11 Casks of Sum^r^			
		Oil of Invoice of 15 Casks (4 Casks			
		unsold) Stock n^o^ 3 Shipped to			
		him per Sloop Henry 8 m^o^ 25. 1823			
		& sold by him as per Acc^t^ Sales dated			
		1 m^o^ 1. 1824 due	201	27	
		For net proceeds of 13 Casks White Oil			
		of Stock n^o^ 2. Shipped per Sloop			
		Henry 10 m^o^ 3. 1823. & sold by him			
		as per a/c Sales dated 1 m^o^ 2. 1824	269	61	470 88
		due			

New Bedford 1 mo 17. 1824

C 41	Sunary Acts Dr To David Anthony			
	amt bought Sowars		470 88	
C 21	William R Roteh & Co		353 16	
	For 3/4 th of $470.88. plans to this Cr			
C 24	William T. Russell			
	For 1/4 th Ditto 2°.		117 72	470 88
C 42	Caleb Hathaway Dr To Sunary Acts			
C 17	To Stock nº 2			
	For Invoice of 11 Casks taught pressed Oil Shipped per Sloop Henry Capt Shiphird 6 June 1823 540 nt gals.			
	1 mo 19. 1824 Rec a/c Sales nt pds.		203 66	
C 26	To Stock nº 3			
	For Invoice of 25 Casks Sum Oil Shipped per Sloop Henry Capt Shiphird 6 June 1823			
	1 mo 19. 1824 Rec a/c Sales nt pds.		523 89	727 55
C 42	Sunary Acts Dr To Caleb Hathaway			
	For nt procds of 11 Casks taught press Oil of Stock nº 2. & 25 Casks Sum Oil of Stock nº 4 shipped per Sloop Henry 6 June 1823 & sold by him as per a/c Sales dated			
	1 mo 12. 1824 / dec 12 mo 10. 1823		727 55	
C 21	William R Roteh & Co			
	For 3/4 ths plans to this Cr		545 66	
C 24	William T Russell			
	For 1/4 th to his Cr		181 89	727 55

New Bedford First month 1824

27	Capense Act Dr to Cash			
28	pd postage of Letters for 1 quarter			
	up to 1 mo 1.		4 66	
	" pd wharfage 1 bbl potash		" 46	
	" Chas Grinnell wharfage bill			
	up to 1 mo 1.		11 05	
	" David Coffin for a Grindstone			
	bot of him in 1821. for use of			
	Coopers shop		2 50	18 67
24	William T Russell Dr to			
	Sundry Acts			
26	To Stock No 3			
	For 10 bbls Oil sold Capt Henry			
	Gibbs 30 June 1823. 300 nt gals			
	@ 42 cts (payment rec by W T R).		126 "	
	For 2 boxes Sperma Ceti sold Kimball			
	Perry for Lewis Willcox of New			
	York, collected by C Grinnell			
	& passed to W T R's credit			
	1183 lbs @ 24 cts		283.92	409 92
14	To William Coffin			
	For 2 boxes for the above			2 40
				412 32
21	William R Rotch & Co Dr to			
28	William R Rotch			
	For balance of Wm R's account			
	transferred			694 78
24	William T Russell Dr to			
27	Capense Act			
	For amt bill of second hand Cask			
	sold C. Ships Mimas. payment			
	rec by W T R			161 56

New Bedford First month 1824

There is a mistake in this entry of $100 in the addition as this is posted to Credit of W R Rotch & Co. Jan. 89.

227 231 Apense Act Dr

William R Rotch & Co

For 2 cwt Iron hoops @ $6 1/4	12	50	
For 3 pieces taught. press bagging of James Arnold	43	50	
For Sanas Wing bill of Rivets	9	84	
For a cask of Oil Chs Thew. delivered by B Heath for which they have not rec'd payment	24	"	
For a Lot of Kegs & barrels	10	"	
For 8 cwt of rusty Iron hoops @ $4	32	"	
For 124 1/2 bbls repaired cask	124	50	
For 7 bbls Ditto	7	"	
For Comn Chs by J Bradlee & Co for collecting bill on Davis Sears	2	50	
For Geo. Howlands bill of Try pots	46	"	211 84

243 237 Elisha Hathaway Dr

Adventure to Gibraltar

For remittance made by Hill & Blodget of Gibraltar to Samuel Williams of London for net proceeds of 50 boxes Sperm Candles Sold by them at Gibraltar, a bill of Exchange for Remittance was Sold by Elisha Hathaway @ 7/4 pr $ advance as per Statement at foot—

Amt remitted by H & Blodget to Sam'l Williams	£128.2.8		
S Williams Comn 1 pr ct	1.5.1		
	126.17.1		
or $	563.79		
7/4 pr ct advance	40.87		
	604.66		
E Hathaways Comn 2 1/2 pr ct	15.11		589 55

Statement of the above refer'd in a letter dated 25 Nov. 1823—

New Bedford First month 1824

23	Sundry Acts Dr To Elisha Hathaway			
21	William R Rotch & Co			
	For 3/4 ths of $589.55 net proceeds			
	of adventure to Gibraltar of			
	50 boxes candles - pr Lawton to credit			
	of W R R & Co		442 16	
24	William T Russell			
	For 1/4 th Ditto Ditto		147 39	589 55
1m 28 19	Sundry Acts Dr To Abraham Barker			
27	Expense Act			
	For amt his bill of wood		49 26	
24	William T Russell			
	For Ditto for his house	87.49		
	Less for 10 bbls Ash's W I R's bill			
	which was pd by order on T Rotch	8.33	79 16	128 42
19	Abraham Barkers New Act Dr To			
19	His Old Act			
	For balance due from him			98
1m 30 27	Expense Act Dr To Cash			
38	pd Capt West for a Cask of Lime			
	1 pt of Oil cask pm. Prov.		5 58	
	" for vials & Almanac		32	5 90
39	Sundry Acts Dr To Isaac Manchester			
24	William T Russell			
	For I. Manchesters Shoemakers bill		14 25	
30	Joseph R Anthony			
	For Ed. Manchesters Act dec		4 80	19 05

New Bedford Second month 1824

C14 C38	William Coffin Dr to Cash p[d] him on a/c		30 "
C26 C38	Sundry Acts Dr to Stock No 3 Cash Acct Rec[d] for 4 lbs Spermaceti	1 "	
	Ditto for 1½ gals. Sum[r] Oil	" 75	175
C24 C35	William T Russell Dr to Stock No 1 For 1 gal. Winter Oil delivd 1 mo 12		" 60
C30 C17	Joseph R Anthony Dr to Stock No 2 For 2 gals Winter Oil delivd 1 mo 30		1 20
C49 C34	Sundry Acts Dr to Stock No 4 William T Russell For 3 gals Sum[r] Oil	1 50	
C38	Cash Acct Rec[d] for ½ gal.	" 50	2 "
C6 C47	Bills Receivable Dr to Stock No 2 For Capt Joseph Delano's draft on Seth Russell & Sons dated Charleston 17 Jany. at 30 days after date in favr of T Russell for $683,96 - remitted by Alex[r] Black of Charleston. For Net proceeds of 15 Casks Sum[r] Oil shipped to Black & Keith per Sloop Ann 4 Oct[r] 1823. as per A Blacks a/c Sales dated 17 Jany 1824		683 96

New Bedford Second month 1824

C27	Expense Act D^r To Sundry Acts			
C38	To Cash Act			
	p^d Dyre & Richmond for a			
	comp^s key for Candle house		1 00	1 00
C24	To William T Russell			
	For a Cask of potash & pd in Elisha			
	Nathaways a/c in March 1823. Nett		32 70	
	For Ditto in June 1823		38 70	
	For postages		1 19	72 59
				73 59
C27	Expense Act D^r To Cash			
C38	p^d Jn^o Peckhams Masons bill			
	building try works &c			24 39
49	Sundry Acts D^r To Stock N^o 4			
C45	Fish & Grinnell			
	For Invoice of 3 Tierces & 4 bbls Winter			
	Oil shipped per Sloop Experiment			
	1 m^o 29 - 289½ nett gals			
	5 m^o Rec^d Act Sales nett proceeds		122 71	
C44	Henry Grinnell			
	For Invoice of 3 Tierces & 4 bbls Winter			
	Oil shipped per Ditto 1 m^o 29			
	290½ nett gals			
	5 m^o 1824 Rec^d a/c Sales nett p^ds		113 02	
C47	John W Russell			
	For Invoice of 3 Tierces & 4 bbls Winter			
	Oil shipped per Ditto 1 m^o 29			
	310 nett gals			
	20 Dec^r 1824 Rec^d Act Sales nett proceeds		140 91	376 64
C27	Expense Act D^r To Cash			
C38	p^d for 2 boots			25

New Bedford 1st mo. Month 1824

2m° 26	251	Charles Fleming D^r to Sundry Acc^s.			
	235	To Stock N° 1			
		For 5 gals. Winter Oil @ 60 cts. . .		3 00	
	226	To Stock N° 3			
		For 1 box Canales 30 lbs @ 25 cts.	7.50		
		box for D°. . . .	25	7 75	10 75
	243	Sundry Acc^s. D^r to Elisha Hathaway			
		For net procds of 91 boxes Spm. Canales			
		sold by him Stock N° 3. as per his a/c Sales			
		dated 25 Feby. 1824 - due 1st June.		683 70	
		3/4 ths pland to C & W R Rotch & 1/4 to W R.			
	221	William R Rotch & C			
		For 3/4 ths of $683.70		512 77	
	224	William J Russell			
		For 1/4 th Ditto		170 93	683 70
3m° 1	214	William Coffin D^r to Cash			
	238	p^d him on a/c			20 00
	238	Cash D^r to Lysander Washburn			
	216	Rec^d of him in full			9 55
	235	Sundry Acc^s D^r to Stock N° 1			
		For short charge of Candle boxes sold			
		by Elisha Hathaway to Nathan Baidge		3 33	
	221	William R Rotch & C			
		For 3/4 ths of $3.33		2 50	
	224	William J Russell			
		For 1/4 th Ditto		83	3 33
	221	William R Rotch & C D^r to Stock N° 4			
	249	For short charge of Oil for Ship			
		Minerva			1 85

New Bedford Third month 1824

3 17	Sundry Acts D^to Stock N^o 2		
	For 11 gals. Winter Oil sold by Fish & Grinnell. omitted in this a/c Sale		
	Credited W R & Co 3/4 - W J R 1/4 . . .	6 16	
3 21	William R Rotch & Co		
	For 3/4 ths of $6.16	4 62	
3 24	William J Russell		
	For 1/4 th Ditto	1 54	6 16
3 21	William R Rotch & Co D^to		
3 27	Expense Acct		
	For 111 bbls old Oil cask 75 ct. . . .		83 25
	for Ship Sophia		
3 21	William R Rotch & Co D^to Adventure to		
3 32	Havana & St Petersburg		
	For Sales of Dutch being the net pds		
	of 38 boxes Candles shipped to Havana		
	as per entry pa. 41. which they rec^d . . .		455 "
3 34	J. Pemberton Hutchinson D^to		
3 33	Adventure to Lisbon		
	For 1/2 net proceeds of 100 boxes Candles		
	shipped to him per Brig Parthian		
	as per Invoice dated 20 Nov. 1822		
	& sold by him on joint Act		566 54
3 34	Sundry Acts D^to J. Pemberton Hutchinson		
3 33	Adventure to Lisbon		
	For Invoice of Port wine rec^d per Brig		
	Parthian & Ms. Int^st on D^o . . .	521 16	
3 34	William J Russell		
	For Cash he rec^d of Cons. Grinnell &		
	for balance of Act	71 32	592 48

New Bedford Third Month 1824.

33	Sundry Acts Dr to Adventure to Lisbon		
21	William R Rotch & Co		
	For 7 Qr Casks & 17 gals Sort wine sold by them	348 75	
28	William R Rotch		
	For 1 half pipe 58 nt gals. Ditto @ $2	116 "	
30	Joseph R Anthony		
	For 1 Ditto 56 nt gals @ $2	112 "	
24	William T Russell		
	For 1 Ditto 57 nt gals. @ $2	114 "	690 75
38	Cash Dr to Bills Receivable		
6	Rec'd of James Tripp & Co dated		
	26 Sep. 1823	1097	
	Rec'd of Capt Delanos Draft on		
	Seth Russell & Sons dated Charleston		
	17 Jany 1824 @ 30 ds after date for	683 96	6949 3
40	Manufacturing Act Dr to Sundry Acts.		
21	William R Rotch & Co		
	For 3/4 ths bal. of that Act	2472 39	
24	William T Russell		
	For 1/4th of Ditto	824 13	3296 52
27	Capense Act Dr to William T Russell		
24	For his Services Manufacturing		
	51565 gals of Oil on 2045/8 tons @ $4 1/4		869 65
	viz of Stock No 3	11095 1/2	
	Whitehorns of Newport	7166 1/2	
	Gilbert Russell	2826	
	Thos. Rotch	8534	
	W R Rotch	8689	
	Jos. Ricketson	13254	
	Gallons	51565	

New Bedford Third month 1824

27	Sundry Acts Dr To Capens Act		
21	William R Rotch & C		
	For 3/4ths of $2869.61 balance of		
	Capens Act transfered	2152 21	
24	William T Russell		
	For 1/4th Ditto	717 40	2869 61
24	William T Russell Dr To Cash Act		
38	For balance that A/c transfered		
	to debit W T R		968 62
21	William R Rotch & C Dr To Sundry Acts		
28	William R Rotch		
	For balance his a/c transfered	116	
30	Joseph R Anthony		
	For Amt his a/c transfered	163 69	279 69
24	William T. Russell Dr To		
21	William R Rotch & C		
	For this Amt transfered to debit of		
	W T Russell it being the excess		
	W Rotch & C have received over &		
	above their proportion of the stock	432 06	
	up to this date	[illegible]	
	And also for excess of Oil of Stock		
	no 4 W T Russell furnished the		
	Manufactory over & above his pro-		
	portion of 1/4th	734 41	1166 47
24	William T Russells Old Act Dr To		
24	His New Act		
	For balance due him transfered		
	to new Act		1114 65

New Bedford Third month 1824

31	William R Rotch & C Old Act Dr To		
52	Their New Act		
	For balance due them transfers to credit of New Act		3343 94
54	Expense Act Dr To Cash		
38	pd Luther Anthonys bill of carpenters work from 11 mo 1822 to 1 mo 12. 1824 omitted		38 73
54	Expense Act Dr To William R Rotch & C		
52	For an error of $100 in the addition of an entry, page 81. when Expense Act is made debit to W R Rotch & C		100 "
31	Sundry Acts Dr To Ichabod Clapp		
49	Stock No 4		
	For carting 2401 1 gals. Oil to & from Canale house @ 50 ct	47 64	
36	Joseph Grinnell		
	For Ditto 5278 gals.	104 7	
54	Expense Act		
	For his bill cartage for 1 year up to Jany 1. 1824	33 07	91 18
31	Ichabod Clapp Dr To		
52	William R Rotch & C		
	For W J Russells order on them for		93 63
31	Ichabod Clapps Old Act Dr To		
31	His New Act		
	For bal. due him 1 Jany. 1825		34 29
	Jos. Grinnells Oil & Stock No 4 not having been carted from Candle House I have charged him half cartage, which leaves this balance due at the end of the year —		

New Bedford Third month 1824

3 mo 16	54	Expense Act Dr to Gilbert Russell			
	9	To 22 tons of Stone & carting Ditto 1st Sep.			
		1822. omitted being passed to his Cr.		11	18
	9	Gilbert Russells New Act (Dr to			
	59	His New Account)			
		For balance due from him carried			
		to debit of New Act		51	46
	54	Expense Act Dr to William Coffin			
	14	For 770 Candle boxes @ 25 ct furnished			
		the Manufactory including the whole			
		up to 3 mo 16. 1824. the last taken			
		from Invoice Book is 50 boxes sold			
		WR Rotch & Co 22 Nov. 1823		192	50
	14	William Coffins Old Act Dr to			
	14	His New Account			
		For balance due him carried to new Acct . .		157	25
3 mo 18	49	Sundry Acts Dr to Stock No 4			
	14	William Coffin			
		For 5 gals Sum Oil deliv 2 mo 12	2 50		
	38	Cash Act			
		Rec for 3 gals Sum Oil @ 50 ct .	1 50		
	39	Isaac Manchester			
		For 16 gals Sum Oil @ 40 ct (2 mo 23)	6 40		
	24	William T Russell			
		For 1 gal. Winter Oil deliv 3 mo 4 . .	60		
	28	William R Rotch			
		For 7 gals Sum Oil @ 50 ct . .	3 50	14	50

New Bedford Third month 1824

3 mo 18	30	Joseph R Anthony D^r To Stock N^o 1	
	35	For 2 gals Winter Oil @ 60 cts	1 20
	38	Cash D^r To Expense Act	
	54	Rec^d for 10 lbs Soap	60
	28	William R Rotch D^r To Stock N^o 1	
	35	For 1 box Candles 11 lbs @ 33 1/3 Box 20 cts	3 83
		Sold Ripley his Coachman in 1823)	
	54	Expense Act D^r To Cash	
	38	p^d Thos Allbut for labour from	
		1 mo 9 to 3 mo 26 (including 10 nights	68 75
	54	Expense Act D^r To	
	52	William R Rotch & Co	
		for 17 bbls & 22 gals of Tierces made	
		from old cask @ $1	17 71
		Rec^d of Geo. Brayton p^r order of	
		Joseph Rotch	
4 mo 5	14	William Coffin D^r To	
	52	William R Rotch & Co	
		For W J Russells order on W R R & Co	
		for their proportion of bal. due	
		W Coffin	130 "
	41	David Anthony D^r To Stock N^o 4	
	49	For Invoice of 6 casks Sum^r Oil shipped	
		p^r Sloop Henry Capt West	
		4 mo 7. 1824 - 415 net gals	
		5 mo 6 Rec^d a/c Sales net proceeds	137 30

New Bedford Fourth Month 1824

4 mo 5 C33 C38 Adventure to Lisbon D^r to Cash Act
p^d Bond at Custom House for
duties on 471 gals Port Wine . . . 235 50

C43 C49 Elisha Hathaway D^r to Stock N^o 4
For Invoice of 42 Casks Sum^r Oil
shipped per Sloop Pomona
Capt Akin 4 mo 13. 2196 net gals
7 mo 1824 Rec^d a/c Sales net proceeds . 758 18

C54 C38 Expense Act D^r to Cash
p^d Abn Gifford for repairing
press last Dec^r . . . . . 3 "
5 mo 3 p^d Jacob Reed for 39 ft pine
wood 17 64
20 64

C49 Sundry Acts D^r to Stock N^o 4
C38 Cash Act
For 7 gals. Sum^r Oil sold at sundry
times since 3 mo 19 - - - - - 3 50
C39 Isaac Manchester deliv 3 mo 20
For 1 bbl Sum^r Oil 33½ net gals @ 40 cts . 13 40
C30 Joseph R Anthony
For 50 gals Sum^r Oil delivd Isaac
Manchester per Order 3 mo 31 . @ 40 cts 20 "
C24 William T Russell
For 3 gals Sum^r Oil @ 50 cts deliv 4 mo 3 1 50
C13 Noel Taber
For 13 gals. Sum^r Oil @ 40 cts Reg for
ditto 50 cts deliv 4 mo 17 . . 5 70
C31 Charles Fleming
For 5 gals Winter Oil @ 60 cts deliv 4 mo 26 3 " 47 10

New Bedford Fifth month 1824.

54	Sundry Acts Dr to Expense Act		
38	Cash Act		
	Rec for Soap	" 06	
39	Isaac Manchester		
	For an Oil Keg	" 75	
33	Russell Booth Dr to Stock no 5		
57	For 1 gal. Sum Oil		" 50
49	Stock no 4 Dr to Stock no 3		
26	For 56 lbs Spermaceti @ 25		14 "
5 mo 6 34	Expense Act Dr to Bills Receivable		
6	For 62 bbls Red of Isaac Gallison		
	on a/c his note dated 13 Nov. 1822. @ 25		15 50
41	Sundry Acts Dr to David Anthony		
	For net proceeds of 6 casks Sum. Oil		
	of Stock no 4 as per his a/c Sales		
	dated 4 mo 24. 1824, due 8 mo 16	13 30	
52	William R Rotch & Co		
	For 3/4 ths pland to their credit	10 98	
24	William J Russell		
	For 1/4 th pland to his credit	34 32	13 30
44	Sundry Acts Dr to Henry Grinnell		
	For net proceeds of 7 casks Winter Oil		
	of Stock no 4 as per his a/c Sales dated		
	26 Apr 1824 due 11 June	113 02	
52	William R Rotch & Co		
	For 3/4 ths pland to their credit	84 77	
24	William J Russell		
	For 1/4 th pland to his credit	28 25	113 02

New Bedford Fifth month 1824

5mo 6 C46 C35 Gilbert & Russell & Co Dr To Stock No 1.
For Invoice of 79 Boxes Candles
shipped to them by Hall &
Marian of Baltimore by order of
Invoice of 150 boxes sent Hall &
Marian 30 Sept 1822
5 mo 6 Rendered Sales from Gilbert &
Russell & Co Net pas. 595 64

C46 Sundry Accounts Dr
To Gilbert & Russell & Co
For Net proceeds of 79 boxes Candles
sent to them by Hall & Marian of
Baltimore as per their a/c Sales
dated 26 Feby. 1824 . . . . 595 64
For Net proceeds of 50 boxes Candles of
Stock No 1 shipped to them 23 Sept 1823
as per their a/c Sales dated 27 Feby. 1824 379 59
975 23

C52 William R Roteh & Co
For 3/4ths 731 43
C24 William J Russell
For 1/4 th 243 80 975 23

5mo 9 C14 C38 William Coffin Dr To Cash
pd him balance of a/c 27 25

C54 C38 Expense Act Dr To Cash
pd James Bowyer 1 days work . 1 "
" Amos Simons 3 days Do . 3 "
" Chas Jackson 4 days Do . 4 "
" 15 " Jno Smith 3 days Do . 3 "
5mo 5 " Ditto 1/2 day stowing Oil . 50
" Wm Jaber 1 1/2 as Ditto . . 1 50 13 "

New Bedford Fifth month 1824

52 William R Rotch & C Dr to Sundry Acts
26 To Stock No 3
For 1 Box candles 29 1/4 lb 28 cts
Barque Elizabeth Box 25 cts . . 8 19
49 To Stock No 4
For 15 gals Sum Oil @ 50 cts for Ditto 7 50
" 25 gals Ditto @ 40 cts deliv'd J S 10 " 17 50
Maxfield mate of Ship Alliance . 25 69

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36 James Bosworth Dr to Stock No 4
49 For 2 bbls Sum Oil 56 1/2 gals net . . . 22 20

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24 William T Russell Dr to
45 Fish & Grinnell
For net proceeds of 7 Casks Winter Oil
of Stock No 4 as per their a/c Sales
dated 5 mo 18. 1824 - due 7 mo 27 . . . . . 122 71

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54 Expense Act Dr to Cash
38 pd Thos Albut for labour from
4 mo 2 to 6 mo 2 . . . . . 50 50

---

6 mo 23 60 Ship Parnaso Dr to Stock No 3
26 For 11 1/4 lb canals @ 28 cts Box 25 cts . . 3 40

---

6 mo 26 19 Abraham Barker Dr to Stock No 4
49 For 8 bbls Sum Oil

29	28
30	29
32 1/2	34 1/2
29	
28 1/2	
149	91 1/2 = 240 1/2

4
236 1/2 gals @ 37 cts 87 50

To be taken out of his Store or 4 mo Ct

New Bedford Sixth month 1824

49	Sundry Act Dr to Stock No 4			
28	William R Rotch			
	For 7 gals Sum Oil @ 50 cts		3 50	
	deliv'd 5 mo 10			
	" 1 gal. Ditto 6 mo 17 per order		" 50	4 "
14	William Coffin			
	For 5 gals Sum Oil 5 mo 13			2 50
30	Joseph R Anthony			
	For 5 gals Sum Oil @ 50 cts		2 50	
	2½ of Watts @ 60 cts 5 mo 15		1 50	4 "
52	William R Rotch Jr			
	For 1 bbl Sum Oil 31½ net gals @ 40 cts			12 60
	deliv'd Walter Chapman 5 mo 28			
				23 10
57	Sundry Act Dr to Stock No 5			
24	William T Russell			
	For 1 gal. Sum Oil deliv 5 mo 7		" 50	
38	Cash Act			
	Rec'd for ½ gal		" 25	
33	Russell Booth			
	For 1½ gals Sum Oil @ 50 cts		1 50	2 25
28	William R Rotch Dr to Stock No 3			
36	For 1½ gals. T Press Oil @ 30 cts			" 45
	deliv 6 mo 7 per order			
38	Cash Act Dr to Expense Act			
54	Rec'd for 6 lbs of Soap @ 6 cts			3 60
54	Expense Act Dr to Thomas Rotch			
12	For 4164 gals or 132 bbls old Oil casks			
	@ 30 per bbl. purchas'd of him			39 60

New Bedford Sixth month 1824

✓54	Sundry Acts Dr to Expense Act		
✓60	Ship Parnassa		
	For 3993 gals or 126 bbls. 24 gals of pipe Shooks from ola Oil pipes a 85 cts	107 73	
	For 339 gals or 10 bbls 24 gals new tierces a 83 per bbl.	14 79	122 52
✓52	William R Rotch & Co		
	For 2570 gals or 81 bbls 28 gals a 75 cts		61 19
	for Ship Wm Rotch		183 71
✓52	William R Rotch & Co Dr to		
✓56	Joseph Grinnell		
	For 1 Oil cask 142 gals. a 75 cts per bbl		
	for Ship Wm Rotch		3 38
✓60	Ship Parnassa Dr to Expense Act		
✓54	For 9 Riers a $1.		9 "
✓52	William R Rotch & Co Dr to Stock no 5		
✓57	For 625 gals Strained Oil delivid Freeman Chase by their order a 35 cts		218 75
Jm no 5 ✓54	Expense Act Dr to Cash		
✓38	pd Allen Booth 6½ days work		6 50
✓36	Stock no 3 Dr to Cash Act		
✓38	pd Barker & Briggs for a loss they sustained on 1 bbl of Oil on act of its quality, which they received from Wm Coffin, Con no 1823		3 70
✓54	Expense Act Dr to Cash		
✓38	pd Henry Tabor for a new Thermometer		6 "

New Bedford Seventh month 1824

37 54 Ship Barclay D^r to Expense Acc^t
For 21 Casks gauging 2375 gals
7566 1/2 gals @ ₹ 7/7 . . . . 87 95
made from old Oil casks

41 26 David Anthony D^r to Stock N^o 3
For 4 Casks Sum Oil of Invoice
of 15 Casks sent him p^r N^o 25. 1823
remaining in his hands unsold
6 m^o 1824 Rend a/c Sales of 4 casks net p^ds . . . 105 17

41 Sundry Acc^t D^r to David Anthony
For net proceeds of 4 Casks Sum Oil
of Invoice of 15 casks sent him p^r N^o
25. 1823 - Sold by him as per a/c Sales
dated 6 m^o 21. 1824 . . . . . 105 17

52 William B Rotch & C^o
For 3/4 ths placed to their credit 78 88

24 William J Russell
For 1/4 th to his credit . . . 26 29 105 17

44 49 Henry Grinnell D^r to Stock N^o 4
For Invoice of 19 casks strained Oil
sent him p^r Sloop Experiment 15^th
May 1824
6 m^o 1824 Rend a/c Sales net proceeds . . 281 25

44 Sundry Acc^t D^r to Henry Grinnell
For net proceeds of 19 casks Strained Oil
of Stock N^o 4. as per a/c Sales dated 6 m^o 7. 1824 281 25

52 William B Rotch & C^o
For 3/4 ths placed to their Credit 210 94

24 William J Russell
For 1/4 th placed to his credit . 70 31 281 25

New Bedford Seventh month 1824

7 mo 10	38	Cash Act D^r^ to Stock N^o^ 5		
	57	Rec^d^ of W W Swain for 48 Casks		
		Strained Oil 1998 Wt gals @ 34 cts		679 32
14	54	Expense Act D^r^ to Cash		
	38	p^d^ P B Bates for 8 bbls & 3 half		5 .
4	54	Expense Act D^r^ to Pardon Tabor		
	7	For 6 Bundles Candle Paper		
		178 3/4 lbs @ 12 1/2 cts		22 34
	52	William B Rotch & C^o^ D^r^ to Cash Act		
	38	p^d^ Thurs 3/4 hhs of $ 679.32 Amt rec^d^		
		of W W Swain for Oil		509 49
	37	Ship Barclay D^r^ to Expense Act		
	54	For 3 1/2 days Coopering Shooking casks	5 25	
		150 lbs Iron hoops for shooks	6 .	11 25
7 mo 7	54	Expense Act D^r^ to Cash		
	38	p^d^ Russell Booth's carpenters bill		
		building Shed &c		28 17
	38	Cash Act D^r^ to Stock N^o^ 5		
	57	Rec^d^ of Chas. R Swain for 60 bbls		
		Strained Oil 1819 1/2 Wt gals @ 32 cts	582 24	
	54	To Expense Act		
		For 12 bbls furnished him @ 90 cts	10. 80	
		38 Bungs . . . @ 38	11 18	593 42
		C R Swain furnished his own bbls. except 12 bbls. charged.		

New Bedford Seventh Month. 1824

	49	Sundry Acts D^r to Stock N^o 4		
		For Invoice of 33 casks Sum^r Oil		
void		shipped to Penniman & Co of Albany		
Ent^d		for which they paid Fish &		
pa. 102		Grinnell. 3/4 placed to C^r of W R		
		Rotch & C^o 1/4 th to W^m J Russell C^r		
		on Fish & Grinnells books. dues Nov^r 4	479 84	
	52	William R Rotch & C^o		
		For 3/4 ths	359 88	
	24	William J Russell		
		For 1/4 th	119 96	479 84
	43	Elisha Hathaway D^r to Stock N^o 4		
	49	For Invoice of 50 Casks Sum^r Oil		
		sent him per Pomona 5 mo^o 4. 1824		
		7 mo^o Rec^d a/c Sales net pro^s		501 27
	43	Sundry Acts D^r to Elisha Hathaway		
		For net procuds of 50 casks Sum^r Oil		
		of Stock N^o 4 sent him per Sloop		
		Pomona 5 mo^o 4. as per his a/c Sales		
		dated 7 mo^o 7. 1824 due 29 Nov^r	501 27	
	52	William R Rotch & C^o		
		For 3/4 ths placed to their C^r	375 95	
	24	William J Russell		
		For 1/4 th Ditto to his C^r	125 32	501 27
	37	Ship Barclay D^r to Expense Acct		
	34	For 34 wooden hand Casks shooked		
		gauging 4625 gals @ 75 ^cts per bbl	110 11	
		For 14 Casks of a poorer quality also		
		shook & gauging 1974 gals @ 45 ^cts	28 20	138 31

New Bedford Seventh month 1824

37	Ship Barclay D^r to Stock N^o 3		
26	For 1 box 4 pm. Canales 29 3/4 lbs @ 28 cts	8 33	
	Box for D^o	25	8 58
54	Expense Act D^r to Cash		
38	p^d Capt Atkins for 9 Empty bbls @ 70 cts		6 30
43	Sundry Acc^ts D^r to Elisha Hathaway		
	For net proceeds of Invoice of 33 Casks Winter Oil & 20 casks Sum^r Oil of Stock N^o 3 sent him per Sloop Pomona 13 Sep^r 1823 - as per his a/c Sales dated 17 July 1824 - due 4 May 1824	1122 69	
	For Invoice of 42 casks Sum^r Oil of Stock N^o 4 sent him per Sloop Pomona 13 Apr 1824 Net proceeds as per his a/c Sales dated 17 July 1824 - due 25 Nov.	757 18	
		$1880 87	
52	William R Roth & C^o		
	For 3/4 ths of $1880.87 plan^d to this C^r	1410 65	
24	William J Russell		
	For 1/4 th D^o plan^d to his C^r	470 22	1880 87
7 mo 28 52	William R Roth & C^o D^r to Cash		
38	p^d them this 3/4 ths Am^t of Oil sold Charles Swain		445 07
54	Expense Act D^r to Cash		
38	p^d Jos. Grinnell. expenses on Oil sent to Penniman & C^o of Albany		6 75

New Bedford Eighth month 1824

45 Fish & Grinnell D^r to Stock n^o 4
49 For 33 casks Sum^r Oil shipped
to Penniman & Co of Albany for
which they are to receive payment
of P & C . . . . .
8^mo Rec^d Mem.^d of net p^ds 479 84

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45 Sundry Acts D^r to Fish & Grinnell
For 33 casks Sum^r Oil shipped to
Penniman 26 Sum^r of Stock n^o 4
for which they rec^d payment — 479 84
52 William R Rotch & Co
For 3/4 ths pland to their credit 359 88
24 William T Russell
For 1/4 th pland to his credit . . 119 96 479 84

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42 Caleb Hathaway D^r to Stock n^o 4
49 For Invoice 43 casks Sum^r Oil
shipped him per Sloop Eliza Nicol
2 July 1454 net gals.
8^mo 30 Rec^d a/c Sales net proceeds 499 07

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43 Elisha Hathaway D^r to Stock n^o 5
57 For Invoice 20 bbls Strain^d Oil sent
him per Sloop Pomona 7^mo 30.
581 1/2 net gals
9^br/mo 1824 Rec^d a/c Sales net p^ds . . 214 38
due 21 Feby. 1825

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43 Elisha Hathaway D^r to Stock n^o 3
26 For 10 bbls Sum^r Oil sent him per
Sloop Pomona 7^mo 30. 304 net gals.
9^mo 1824 Rec^d a/c Sales net p^ds . . 112 17
due 21 Feby. 1825

New Bedford Eighth Month 1824

44 Henry Grinnell D^r To Sundry Acc^s
49 To Stock N^o 4
For 7 casks Sum^r Oil sent him per
Sloop Experiment 8 m^o 6 - 310 nt gals.
9 m^o 27 Rec^d a/c Sales nt proceeds . . 95 95
57 To Stock N^o 5
For Invoice 7 casks Sum^r Oil sent
him by ditto same time 229 nt gals.
9 m^o 27 Rec^d a/c Sales nt proceeds . . 73 94 169 89

57 Sundry Acc^t D^r To Stock N^o 5
38 Cash Acc^t
Rec^d for 4 gals Sum^r Oil @ 50 cts sold at
Sundry times . . . . . 2 "
34 William T Russell
For 3 gals. Sum^r Oil 7 m^o 3 . }
" 1/2 gal. Ditto (order) } 1 75 3 75

49 Sundry Acc^t D^r To Stock N^o 4
33 Russell Booth
For 1 gal. Sum^r Oil 6 m^o 29 . . . " 50
12 Thomas Botch
For 6 gals Sum^r Oil 7 m^o 7 . . . . 3 "
37 Ship Barclay
For 17 gals Sum^r Oil @ 40 cts . . . 6 80 10 30

54 Sundry Acc^t D^r To Expense Acc^t
37 Ship Barclay
For 40 lbs Soap @ 6 cts delivered
Gid^n B Phillips by J R Anthony order 2 40
38 Cash Acc^t
Rec^d for 58 lbs Soap @ 6 cts at Sundry times 3 48 5 88

New Bedford Eighth month 1824

33 Russell Booth D^r to Apense Act
54 For 44 feet plank &
delivered 7 mo 7

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14 William Coffin D^r to Stock N^o 5
57 For 1 bbl Sum Oil 34 1/2 nt gals. @ 40 cts
delivered Job Baker per order . . . 13 80

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54 Apense Act D^r to Cash
38 p^d Isaac Simons 2 days work
washing tanyst press bags . . . . 2 "

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8 mo 30 54 Apense Act D^r to Cash
38 p^d Richmond for a Copper pump . . . 6 "

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42 Sundry Act^s D^r to Caleb Hathaway
For nt proceeds of Invoice of 43 casks
Sum Oil Stock N^o 4. sent him
per Sloop Eliza Nicolls 2 July. 1824
as per his a/c Sales dated 8 mo 24 . . 499 07
52 William R Rotch & C^o dated 11 mo 20
For 3/4 ths placed to their credit . . 374 30
24 William J Russell
For 1/4 th placed to his cr. . . 124 77 499 07

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43 Sundry Act^s D^r to Elisha Hathaway
For nt proc^s of Invoice of 20 bbls Sum^r
Oil of Stock N^o 5 sent him per Sloop
Pomona 7 mo 30 as per his a/c Sales dated
31 Aug^t. due 21 Feby. 1825. . . . 214 38
For nt p^ds of Invoice of 10 bbls Sum^r
Oil Stock N^o 3. sent same time
Sales rendered with the above 20 bbls . 112 17 326 55

New Bedford Ninth month 1824

43 Sundry Acts Dr to Elisha Hathaway
amt brt forward 326 55

52 William R Roth & Co
For 3/4 ths plaud to their credit . . 244 91

24 William J Russells
For 1/4 th plaud to his credit . . . 81 64 326 55

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43 Elisha Hathaway Dr to Stock No 3
26 For Invoice of 7 casks half winter Oil
sent him per Sloop Bedford Capt Hitch
6 Sept 1824 - 254 net gals.
Sept 1824 Red A/c Sales net procds 108 33

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24 William J Russell Dr to Stock No 5
57 For 6 Bls Canales @ 30 cts 1 80

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61 Josiah Bradlee & Co Dr to Stock No 5
57 For Invoice of 50 Boxs Candles sent
them per Sloop Bedford 8 Sept 144 1/4 lbs
23 Sept Red A/c Sales net procds . . . 4 19 68

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9 mo 3 54
57 Expense Act Dr to Pardon Tabor
For 207 1/4 lbs Canale paper @ 9c . . 25 90

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44 Henry Grinnell Dr to Stock No 4
49 For Invoice 30 casks Winter Oil
sent him per Sloop Experiment as
per Invoice dated 11 Sept 1778 net Gals.
10 mo 15 1824 Red A/c Sales net proceeds . . 826 14

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45 Fish & Grinnell Dr to Stock No 4
49 For Invoice 30 casks Winter Oil
sent them per Sloop Experiment
as per Invoice dated 11 Sept 1441 1/2 net gals.
10 mo 15 Red A/c Sales net proceeds . . . 669 70

New Bedford Ninth Month 1824

39	Isaac Manchester Dr to Stock No 4		
49	For 2 bbls Sum Oil 5 Cent gal @ 40 cts		22 40
56	Joseph Grinnell Dr to Sundry Acts.		
40	To Manufacturing Act		
	For Manufacturing 5278 gals of		
	Sperm Oil @ $20 per ton		418 88
54	To Expense Act		
	For 164 lbs Canada paper @ 12½ cts	20 50	
	11 lbs 4 oz Canada twine @ 75 cts	8 44	
	wharfage 138 bbls Oil @ 3 cts	4 14	
	Ditto 176 boxes Candles @ 1 ct	1 76	34 84
38	To Cash Act		
	pr J & C A Hathaway for stowage	28 05	
	" Labour stowing Oil in Hathaway		
	Man & breaking out Do $1.25	2 25	30 30
14	To William Coffin		
	For 176 Candle boxes @ 25 cts		44 ·
			528 02
54	Expense Act Dr to Joseph Grinnell		
56	For 4 Hhds & 1 bbl. & 1 Oil casks		
	1966 @ 2		6 33
43	Elisha Hathaway Dr to Stock No 4		
49	For Invoice of 66 Casks Winter Oil		
	(from Body) sent him per Sloop		
	Pomona as per Invoice dated 14 Sept		
	1824 - 3763½ net gals.		
	Sept 1824 Rec & Sales net proceeds		1773 07
62	William T Russell Dr to Stock No 5		
57	For 5 lbs Canals @ 30 cts		1 50

New Bedford Ninth Month 1824

61 Josiah Bradlee & Co Dr to Stock No 5
57 For 50 boxes Candles sent him for
Sale per Sloop Pomona as p. Invoice
dated 24 Sep. 1824 - 1889/4 lbs
23 Sep. 1824. Rec'd p/c Sales net proceeds 348 19

41 David Anthony Dr to Stock No 5
57 For Invoice of 22 casks Strained Oil
sent him per Sloop Henry as per
Invoice dated 15 Sep. - 890 net gals.
9 mo 27. 1824 Rec'd p/c Sales net proceeds . . . 342 10

54 Expense Act Dr to Samuel W Heath
48 For 19 1/2 Oil bbls @ 70 cts. 13 65

49 Sundry Acts Dr to Stock No 4
33 Russell Booth
For 1 gal. Sum Oil deliv. 7 mo 11 . . " 50
12 Thomas Rotch
For 4 gals Ditto 7 mo 12 . . . . 2 "
38 Cash
Rec'd for 3 1/2 gals dark Oil 1 05
31 Charles Fleming
For 5 gals Winter Oil deliv. 9 mo 3 . . 3 " 6 55

57 Sundry Acts Dr to Stock No 5
38 Cash Act
Rec'd for 4 1/2 gals Sum Oil . . . 2 25
64 Barker & Briggs
For 1 bbl Sum Oil 30 gals @ 42 9 mo 9 12 60
48 Samuel W Heath
For 1 bbl Ditto 30 gals @ 42 cts 9 mo 9 . 12 60
33 Russell Booth
For 1 gal. Sum Oil 9 mo 14 " 50
5 gals D° 9 mo 3 2.50 3 " 30 45

New Bedford Ninth Month 1824

void. Judah Butler Dr to Stock No 5
settled For 1/2 gal. Sum Oil 19 mo 15 . . . . . " 50

C 65 Cash Dr to Epense Acct
C 54 Rec for Soap at sundry times . . . . . " 85

C 54 Epense Acct Dr to Cash
C 65 pd Dudley Davenports bill of
Lumber for mathew 66 90

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gm 21 C 39 Isaac Manchester Dr to Stock No 5
C 57 For 16 gals Sum Oil @ 40 cs . . 6 40

C 54 Epense Acct Dr to Pardon Taber
C 7 For 2 bunales paper 38 lbs @ 12½ cs . . 4 75

C 42 Caleb Hathaway Dr to Stock No 4
C 49 For Invoice of 28 casks Winter
Oil sent him per Sloop Spartan
as per Invoice dated 20 Sept. 1641 gals.
10 mo 25 Rec a/c Sales net procedes 827 47

C 42 Caleb Hathaway Dr to Stock No 5
C 57 For Invoice of 30 Boxes Sperm
Candles sent him per Sloop Spartan
as per Invoice dated 20 Sept. 1376 lbs
10 mo 12 Rec a/c Sales net procedes . . . 422 32

New Bedford Ninth Month 1824

61	Sundry Acts D^r To Josiah Bradlee & Co		
	For net proceeds of Invoice of 50 Boxes Candles sent him per Sloop Beaford 9 mo 6. Stock no 5 - as per his a/c Sales dated 20 Sep^r 1824 - due as cash - - - - -	419 68	
	For net proceeds of Invoice of 50 Boxes Candles sent him per Sloop Pomona 14 Sept. Stock no 5 - as per his acct Sales dated 20 Sep^r 1824 - due as Cash	348 19	
		767 87	
52	William R Rotch & Co		
	For 3/4 ths of $767.87 plaud to their credit	575 90	
62	William T Russell		
	For 1/4 th of Ditto plaud to his credit	191 97	767 87
244	Sundry Acts D^r To Henry Grinnell		
	For net proceeds of Invoice of 7 Casks Sum Oil of Stock no 4 sent him per Sloop Experiment 8 mo 6 as per his acct Sales dated 8 mo 16 - due 17 Nov. 1824	95 95	
	For net proceeds of Invoice of 7 Casks Ditto of Stock no 5 marked [D] sent him per Experiment same time - as per his a/c Sales same date - due 17 Nov. 1824	73 94	169 89
52	William R Rotch & Co		
	For 3/4 ths plaud to their credit	127 42	
62	William T Russell		
	For 1/4 th plaud to his Cr	42 47	169 89

New Bedford Ninth month 1824

41 Sundry Acts Dr to David Anthony
For net proceeds of Invoice of 22 casks
strained Oil Stock no 5 sent him per
Sloop Henry 9 mo 13. 1824. as per his
a/c Sales dated 9 mo 21. dues 1 mo 23. 1825 342 10

52 William R Rotch & Co
For 3/4 ths pfalue to their credit 256 58

62 William J Russell
For 1/4 th pfalue to his credit . . 85 52 342 10

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43 Sundry Acts Dr to Elisha Hathaway
For net proceeds of Invoice of 7 casks
half Winter Oil of Stock no 3 sent
him per Sloop Bedford. as per his
a/c Sales dated 23 Sept dues 3 mo 18. 1825 108 33
For Invoice of 66 casks Winter Oil
of Stock no 4 sent him per Sloop
Pomona 9 mo 14. as per his a/c Sales
dated 9 mo 23. dues 3 mo 21. 1825 1773 07
1881 40

52 William R Rotch & Co
For 3/4 ths pfalue to their credit . . 1411 04

62 William J Russell
For 1/4 th pfalue to his credit . . 470 36 1881 40

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64 William Knights Dr to Stock no 5
57 For 1 bbl. Oil @ 42 cts - 29 1/2 gals . . 12 34
For 1 Box Canales 25 lbs @ 30 cts Box 25 cts 7 75 20 09

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10 mo 6 64 William Knights Dr to Stock no 4
49 For 13 3/4 gals. Sum Oil @ 42 cts . . . 5 56
Deliv'd Mr Gray.

New Bedford Tenth Month 1824

33	Russell Booth Dr To Expense Acc		
54	For 298 ft of boards @ $12½ pr M		3 72
44	Henry Grinnell Dr To Stock No 5		
57	For Invoice of 50 boxes Sperm Candles		
	sent him per Sloop Experiment as		
	per Invoice dated 5 Oct 1824 . 1412 lbs		
	11 Mo 1. 1824 Rec a/c Sales net proceeds . . .		449 79
54	Expense Acct Dr To Cash		
65	pd Labourers rowling Oil out of Cellar		75
10mo 52	William R Rotch & Co Dr To Stock No 5		
57	For 1 bbl Sum Oil delivd Jno Reynard		
	25 nt gals @ 45 cts		11 25
7	Pardon Taber Dr To Stock No 5		
57	For 1 bbl Sum Oil 30½ gals @ 42 cts		12 81
6	Bills Receivable Dr To Stock No 4		
49	For John Harrisons Note dated		
	1st Oct at 4 months endorsed by William		
	Rotch Junr for 30 Tierces & 1 Rg		
	Winter Oil 1934 nt gals @ 50 cts . .	967 "	
54	To Expense Acct		
	For Cartage of Ditto	2 "	969 "
54	Expense Acct Dr To Cash		
65	pd Godfrey 3½ days work		3 50

New Bedford Tenth month 1824

42	Caleb Hathaway D^r^ to Sundry Acts			
49	To Stock n^o^ 4			
	For Invoice of 23 half barrels Winter Oil sent him per Sloop Ann Capt Wood as per Invoice dated 10m^o^ 11. 1824. 228 nett gals.			
	12m^o^ 1824 Rec^d^ Acct Sales nett procuds		167	64
57	To Stock n^o^ 5			
	For Invoice of 32 boxs Sperm Canals sent per Sloop Ann Capt Wood at same time as per Invoice same date 889 3/4 lbs			
	1m^o^ 1. 1825 Rec^d^ Acct Sales nett procuds		273	29
57	Sundry Acts D^r^ to Stock n^o^ 5			
65	Cash			
	Rec^d^ for 3 1/2 gals Sum Oil @ 50 cts since 9m^o^ 18		1	75
39	Isaac Manchester			
	For 1 bbl Sum Oil 31 nett gals @ 42 cts		13	02
14	William Coffin			
	For 1 bbl Sum Oil 29 1/2 gals @ 42 cts			
	deliv^d^ 9m^o^ 25	12. 39		
	9m^o^ 28 5 gals Ditto @ 42 cts	2. 10	14	49
60	Charles Warren			
	For 1 box Canals 24 lbs @ 30 Box 25 cts		7	45
28	William R Rotch 9m^o^ 28			
	For 2 gals Sum Oil @ 50 cts 9m^o^ 30		1	00
31	Ichabod Clapp			
	For 1 box canals 24 lbs @ 30 cts 10m^o^ 7 Box 25 cts	7 45	45	16
65	Cash D^r^ to Expense Act			
54	Rec^d^ for 27 lbs Soap @ 5 cts			1 35

New Bedford Tenth month 1824.

42	Sundry Acts D^r to Caleb Hathaway			
	For net procds of 50 boxs Candles sold by him. Stock N^o 5 as per his a/c Sales dated 10 mo 8. 1824 - due 11 mo 20	422 32		
52	William R Rotch & Co			
	For 3/4 ths plans to their credit	316 74		
62	William J Russell			
	For 1/4 th plans to his credit	105 58	422	32
45	Sundry Acts D^r to Fish & Grinnell			
	For net procds of 30 casks Winter Oil (from Body) Stock N^o 4. sent them per Sloop Experiment 9 mo 11 - as per their a/c Sales dated 10 mo 9. 1824 - due 1 mo 26. 1825	669 60		
52	William R Rotch & Co			
	For 3/4 ths plans to their credit	502 20		
62	William J Russell			
	For 1/4 th plans to his credit	167 40	669	60
44	Sundry Acts D^r to Henry Grinnell			
	For net procds of 30 casks Winter Oil from Body Stock N^o 4. sent him per Sloop Experiment 9 mo 11. as per his a/c Sales dated 10 mo 12. 1824 - due 1 mo 12 1825	826 14		
52	William R Rotch & Co			
	For 3/4 ths net pds plans to their credit	619 60		
62	William J Russell			
	For 1/4 th plans to his credit	206 54	826	14
54	Expense Acts D^r to Joseph Grinnell			
56	For 6 pieces tanght press cloth as per his bill	133 04		
	Interest on $133.04. 9 months 13 as	6 26	139	30

New Bedford Tenth month. 1824

57 Stock No 5 D^r to Sundry Accounts
For the following cargoes of Oil
recd in this last Spring viz.
Barque Elizabeths cargo Ats 10962
Body 27780
38742 Gals 40^cts 15496 80

Ship Barclays cargo
Head 5160½ 7
Body 11567 +16827½ " " 6731 "

Ship Alliances cargo
Head 11268½
Body 27322 38590½ " " 15436 20

Ship Wm Rotchs cargo
Head 7860
Body 20143 28003 " 42c 11761 26
whole No of Gallons 122163 49425 26

52 To William R Rotch & Co
For ¾ths of $49425.26 pd by them 37068 95

62 To William J Russell
For ¼th of Ditto pd by him 12356 31 49425 26

23d 54 Capense A^c D^r to Cash
65 pd James Bowyer 5 days work 5 "
" Godfrey 5 D^o 5 "
" Judah Butler for mending marking
irons Winter " 56 10 56

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42 Sundry A^cts D^r to Caleb Hathaway
For Net proceeds of 28 casks Winter
Oil Stock No 4. sent him 20 Sept 1824
as per his A/C Sales dated 10m 19 Rec^d 20 827 47

52 William R Rotch & Co
For ¾ths placed to their credit 620 60

62 William J Russell
For ¼th placed to his credit 206 87 827 47

New Bedford Tenth Month 1824

10mo 23 44 Henry Grinnell D^r to Stock N^o 5
57 For Invoice of 39 casks Strained
Oil sent him per Sloop Experiment 230 Gal. 1937 net gals.
11 mo 8 Rec^d Sales net proceeds . . 730 41

47 John W Russell D^r to Stock N^o 4
49 For Invoice of 57 boxes Canales sent
him per Sloop Experiment as per
Invoice dated 25 Oct^r 1646/4 lbs
20 Dec^r 1824 Rec^d Sales net proceeds 520 15

26 41 David Anthony D^r to Stock N^o 5
57 For Invoice of 14 casks Strained Oil
& 24 boxes Canales sent him per Sloop
Henry as per Invoice dated 26 Oct^r 1824
812 net gals. Oil - 682 lbs Canales -
13 Nov. 1824 Rec^d Sales net proceeds . . . 541 07

54 Expense Act D^r to Cash
65 P^d postage of letters for 3 quarters . . . 11 28

27 56 Ship William Rotch D^r to
54 Expense Act
For 9 Hhds. made from Oil pipes
gauging 1336 gals. 42 bbls 13 gals @ 7/9 49 32

66 Elisha Dunbar D^r to Sundry Acts
57 To Stock N^o 5
For 9 bbls & 5 Tierces Sum Oil 579/2 net
gals @ 42 cts . . 243 39
49 To Stock N^o 4
For 2 bbls Winter Oil 70 net gals. @ 52 cts. 36 40 279 79
delivd 10 mo 27. are to be taken from
his Stock

New Bedford Tenth month 1825

		Expense Acct Dr to Cash		
	65	For the following Labour from petty Ledger		
		John Paun from 1st to Sept. 1824	284 35	
		Isaac Simons 22¼ days in May	22 25	
		John Smith 16 days in May	16 "	
		Joseph Antone 31 ds in Apr & May	31 "	
		Allen Booth 10½ ds in Mar. & Apr	10 50	
		Eben Sanford 4 ds in Apr	4 "	
		Alfred Leonard from 1st Apr to 1st July	162 16	
		Cook Sherman from Apr to Augt	64 69	
		Peleg Durfee 6¼ ds in Apr	6 25	
		Paul Blankenship in May & June 10 ds	10 "	
		Phineas Eldredge from June to Augt	74 50	
		Alfred Leonard from July to Sept	84 41	770 11
11mo 1	44	Sundry Acts Dr to Henry Grinnell		
		For net proceeds of Invoice of 50 boxes		
		Sperm Candles Stock No 5 sent him		
		5 Oct. 1824 - as per his Acct Sales dated		
		29 Oct. 1824 - due 2d Inst	449 79	
	52	William B Rotch & Co		
		For 3/4 ths pipes to their credit	337 34	
	62	William J Russell		
		For 1/4 th pipes to his credit	112 45	449 79
	57	Sundry Acts Dr to Stock No 5		
	65	Cash Acct		
		Rec'd for 15 gals Sum Oil retailed since		
		10mo 13 - @ 50 cts	7 50	
	64	William Knights		
		For 1 bbl Sum Oil 32 Nett gals @ 42 cts (10mo 19)	13 44	
	33	Russell Booth		
		For 1 gal. Sum Oil (10mo 22)	" 50	21 44

New Bedford Eleventh month 1824

46	Gilbert & Russell H & D To Sundry Acts			
17	To Stock No 2			
	For Invoice of 12 casks Sum Oil sent them 7 Oct 1822 per Sloop Justina 694 net gals.			
	11 mo 3. 1824 Rec & Sales net proceeds	298 40		
	For Invoice of 13 casks Sum Oil sent them by John W Russell from New York by order as per Invoice dated 20 Oct 1822			
	11 mo 3. 1824 Rec & Sales net proceeds	480 53		
	For Interest allowed on the above sales	43 20		822 13
35	To Stock No 1			
	For 2 bbls Winter Oil sent him 12 mo 17. 1821			
	Rec Sales 11 mo 3. 1824 net proceeds	40 38	40 38	
				862 51
62	William T Russell D To Sundry Acts			
57	To Stock No 5			
	For 3 gals. Sum Oil @ 50 cts (10 mo 18	1 50		
49	To Stock No 4			
	For 1 gal. Winter Oil (10 mo 14)	60		2 10
30	Joseph R Anthony D To Sundry Acts			
57	To Stock No 5			
	For 5 gals. Sum Oil @ 50 cts (10 mo 15)	2 50		
49	To Stock No 4			
	For 2 1/2 Winter @ 60 cts	1 50		4 "
49	Sundry Acts D To Stock No 4			
9	Gilbert Russell			
	For 1 gal. Winter Oil (10 mo 20)	60		
65	Cash			
	Rec for 1/2 gal. Winter Oil	30		90

New Bedford Eleventh month 1824

	9	Gilbert Russell Dr to Stock no 4		
	49	For 1½ gals White Oil @ 60 cts	90	
		10 lbs Candles @ 2/3	3 33	4 23
	65	Cash Dr to Expense Acct		
	54	Rec for Coal per Line 1 one 13 – 35 lbs		1 75
11 mo 5	57	Sundry Acts Dr to Stock no 5		
	66	Bennet Willcox & Co		
		For 1 bbl. Sum. Oil 31 nt gals @ 42 cts	13 02	
	29	William Tallman		
		For 1 gal. Sum. Oil	50	
	65	Cash		
		For ½ gal Sum. Oil	25	13 77
8	24	Sundry Acts Dr to Henry Grinnell		
		For net procds of Invoice of 39 casks		
		Strained Oil dated 23 Oct. of Stock		
		no 5. as per his Acct Sales dated		
		5th Nov. due 30 March 1825	730 41	
	52	William B Rotch & Co		
		For ¾ths pland to their credit	547 80	
	62	William J Russell		
		For ¼th pland to his credit	182 61	730 41
	60	Charles H Warren Dr to Stock no 4		
	49	For 3 boxs Candles 47½ lbs @ 30 cts	14 25	
		Boxs 50 cts	50	
		1 Kg White Oil 6 gals @ 55 cts	3 30	18 05
	54	Expense Acct Dr to Cash		
	65	pd R & W R West for 1 cask Lime		
		& Bricks for new setting		
		black Kettle		5 62

New Bedford Eleventh month 1824

11/mo 9	52	William R Rotch & Co D^r to			
	6	Bills Receivable			
		For John Harrisons Note endorsed			
		by Wm Rotch Jr dated 1st Oct 4 Mos			
		given up to W R Rotch & Co this day			969 "
	41	Sundry Acts D^r to David Anthony			
		For net proceeds of Invoice of 14 casks			
		Strained Oil & 24 Boxes Candles (both			
		Stock N^o 5) sent him 26 Oct 1824 as per			
		his a/c Sales dated 11 mo 11. 1824.			
		$200 due as Cash. remainder due 3 mo 8. 1825	541 07		
	52	William R Rotch & Co			
		For 3/4 ths plaid to their credit	405 80		
	62	William T Russell			
		For 1/4 th plaid to his credit	135 27	541 07	
11 mo 16	64	William Knights D^r to Stock N^o 5			
	57	For 2 bbls Strained Oil 59 net gals @ 42 cts			24 78
	57	Sundry Acts D^r to Stock N^o 5			
	42	Caleb Hathaway			
		For Invoice of 22 casks Strained Oil			
		dated 9 Nov. 1824 sent him per Sch^r			
		Packet Capt Delano. 1467/2 net gals.			
		2 mo 1. 1825 Rec^d a/c Sales net pro^ds	618 39		
	61	Josiah Bradlee & Co			
		For Invoice of 20 casks Strained Oil			
		dated 12 Nov. 1824 sent him per Sloop			
		Pomona Capt Akin 1307 net gals			
		1 mo 15. 1825 Rec^d Acct Sales net proceeds	529 35		
	43	Elisha Hathaway			
		For Invoice of 20 casks Strained Oil			
		dated 13 Nov. 1824 sent him per Sloop	613 88	1761 62	
		Pomona Capt Akin 1528 net gals			
		3 mo 2. 1825 Rec^d Acct Sales net proceeds			

New Bedford Eleventh month 1824

11mo 17	54	Expense Acct D^r to Cash			
	65	p^d Jno Wood freight of Empty			
		Oil cask from New York			12 42
	7	Pardon Taber D^r to Cash			
	65	p^d him bal. of Acct			40 18
	54	Expense Acct D^r to Cash			
	65	p^d Phineas Eldred^g 40 days work			
		up to 11mo 25 @ $1			40 00
	41	David Anthony D^r to Stock No 5			
	57	for Invoice of 7 Tierces Strain'd Oil			
		dated 17 Nov. 1824 sent him pr Sloop			
		Henry Capt West 490½ net gals.			
		26 Nov. 1824 Rec^d Acct Sales net p^ds.			205 23
	57	Sundry Acct D^r to Stock No 5			
	65	Cash Acct			
		Rec^d for Oil retailed from 11mo 6 to 11mo 25	8	00	
	39	Isaac Manchester			
		For 1 Tierce Sum^r Oil 73 net gals @ 42 cts	30	66	
	9	Gilbert Russell			
		For 100 Canals	00	33	
	33	Russell Booth			
		For 1 gal. Sum^r Oil	00	50	
	28	William R Roach			
		For 5 gals. Sum^r Oil	2	30	
	67	Ship Alliance			
		For 10½ gals. Sum^r Oil @ 42 cts	4	41	
	29	William Tallman			
		For 10 gals. Sum^r Oil @ 42 cts	4	20	
	67	Peleg Clark			
		For 1 bbl. Sum^r Oil 29 net gals. @ 42 cts	12	18	62 78

New Bedford Eleventh Month 1824.

11mo 24	56	Ship William Rotch Dr to Sundry Acts			
	54	To Expense Act			
		For 1 bbl Oil Soap 307 lbs @ 4 cts		12 28	
	49	To Stock no 4			
		For 1 box Candles 25 1/4 lbs @ 31 cts. Box 25 cts		8 08	
	57	To Stock no 5			
		For 15 gals Sum Oil @ 42 cts		6 30	26 66
	49	Sundry Acts Dr to Stock no 4			
	51	Charles Fleming			
		For 5 gals Winter Oil @ 60 cts		3 "	
	67	Ship Alliance			
		For 14 lbs Candles @ 31 cts Box 25 cts		4 59	7 59
	54	Expense Act Dr to Cash			
	65	pd Bourne & Hastew for 19 Empty bbls bot at auction @ 47 1/2 cts			9 02
26	54	Expense Act Dr to Cash			
	65	pd Isaac Howlands bill of Wharfage of 80 boxes Candles. 19 bbls Oil			1 37
	65	Cash Dr to Capt Robert Gibbs			
	48	Rec of him the net proceeds of 18 casks Sum Oil sent to Savannah per Sloop Spartan as per Invoice dated 15 Oct 1823			243 16
	41	Sundry Acts Dr to David Anthony			
		For net proceeds of Invoice of 7 casks Strained Oil. Stock no 5. dated 17 Nov. 1824 as per his a/c Sales dated 11mo 24 1824 due 27 May 1825		205 23	
	52	William R Rotch & Co			
		For 3/4ths pr Laurels their credit		153 92	
	62	William J Russell. For 1/4 th		51 31	205 23

New Bedford Eleventh Month 1824

	14	William Coffin Dr to Cash		
	65	p him on a/c		50 "
12 mo	52	William R Rotch & Co Dr to Stock No 5		
	57	For 30 Casks Strain'd Oil deliver'd		
		Wm McAllen pr their Order.		
		1015½ Net gals @ 42 ct		426 57
	49	Sundry Acts Dr to Stock No 4		
		For 1900 ℔ refined Spermaceti		
		sold Charles Grinnell in May last		
		for a/c of Jethro Mitchel & Co of		
		New York. at 24 ct pr ℔.	4560 "	
	52	William R Rotch & Co		
		For ¾ ths of $4560 rec'd by them 6 mo 28	3420 "	
	62	William T Russell		
		For ¼ th of D° rec'd by him same time	1140 "	4560 "
6th	64	William Knights Dr to Stock No 5		
"	57	For 1 bbl Strain'd Oil 29 net gals @ 42 ct		12 18
	67	Ship Alliance Dr to Stock No 4		
	49	For 50 boxes Sperm Candles 1433½ ℔s		
		@ 31 ct. 50 boxes @ 25 ct.		436 88
		shipped pr Ship for a/c of the		
		Owners to South America		
	6	Bills Receivable Dr to Stock No 4		
	49	For Rob't Robinsons Note at 4 months		
		dated 8 Dec 1824. payable at Bedford		
		Com'l Bank. for 15 boxes Spm. Candles		
		430 ℔s @ 31 ct. Boxes $3.75.		137 05
		(for bill see Invoice Book		

New Bedford Twelfth month 1824

12m° 11 66 Elisha Dunbar D° to Stock N° 5
57 For 4 casks Strain'd Oil
158 net gals @ 42 cs 66 36

42 Sundry Acc^t D° to Caleb Hathaway
For net proceeds of 23 half bbls Winter
Oil of Stock N° 4. sent him 10 m° 11. 1824
as per his a/c Sales dated 12 m° 2. 1824 167 64
Due as cash . . .
52 William R Rotch & C°
For 3/4 ths placed to their credit . . . 125 73
62 William T Russell
For 1/4 th placed to his credit . . . 41 91 167 64

41 David Anthony D° to Stock N° 5
57 For Invoice of 26 Casks Strain'd
Oil dated 8 Dec^r. 1824 sent him
per Sloop Henry Cape West
1215 net Gals.
12 m° 15 Rec^d A/c Sales & Proceeds . . 506 81

54 Expense Acc^t D° to Cash
65 p^d Rachel Sampson for mending
& making Sack-preps bags 15 01

67 Ship Alliance D° to Elisha Dunbar
66 For Am^t his bill of Ship Chandlery &c 334 96

54 Expense Acc^t D° to Cash
65 p^d P Barney for gauging Oil . . . " 15
" for 30 Oil bbls 2 40
" 2 brooms - - - - - " 25 2 80

New Bedford Twelfth month 1824

57	Sundry Acts D^r to Stock N^o 5			
	For Invoice of 48 boxes Sperm Candles shipped per Ship Barclay Capt Coffin to Madeira as per Invoice dated 27 July 1824.			
52	William R Rotch & Co			
	For 21 Boxes 616 1/2 lbs @ 28 cts boxes @ 25 cts	177	87	
	taken for Ships use			
28	William R Rotch			
	For 19 boxes 534 lbs @ 28 cts boxes @ 25 cts	154	27	
	taken to purchase wine			
62	William T Russell			
	For 4 boxes 133 lbs @ 28 cts boxes @ 25 cts	38	24	
	for Ditto			
30	Joseph R Anthony			
	For 4 boxes 133 lbs @ 28 cts boxes @ 25 cts	38	24	
	for Ditto.			408 62
57	Sundry Acts D^r to Stock N^o 5			
14	William Coffin			
	For 1 gal. Sum Oil 11 mo 29. 12° 12 mo 11	1	"	
33	Russell Booth			
	For 1 gal. Sum Oil 12 mo 6. 5 gals D° 12 mo 8. @ 50 cts	3	"	
62	William T Russell			
	For 3 gals Sum Oil 12 mo 7	1	50	
9	Gilbert Russell			
	For 1 Key Sum Oil 14 gals @ 42 cts	5	88	
65	Cash Acct			
	Rec^d for 2 gals Sum Oil	1	0	12 38
54	Expence Acct D^r to Cash Acct			
65	p^d In^o Gilbert for making Candles & boxing Ditto as per petty Ledger			19 68

New Bedford Twelfth Month 1824

49	Sundry Acts Dr to Stock No 4			
62	William T Russell			
	For 1 gal. Winter Oil 11 mo 26		" 60	
9	Gilbert Russell			
	For 1 gal. Ditto 11 mo 27		" 60	
28	William R Rotch			
	For 7 gals. Ditto 12 mo 10		4 20	
65	Cash Acct			
	Rec for 3 Candles & 1/2 lb Spermaceti		" 38	5 78
41	Sundry Acts Dr to David Anthony			
	For net proceeds of Invoice of 26 casks			
	Strained Oil Stock No 5. dated 12 mo 8. 1824			
	as per his Acct Sales dated 12 mo 14. 1824 due 6 mo 17 1825		506 81	
52	William R Rotch & Co			
	For 3/4 ths placed to their credit		380 11	
62	William T Russell			
	For 1/4 th placed to his credit		126 70	506 81
54	Expense Acct Dr to Cash			
65	pd Thos Allens bill of cartage			" 42
47	Sundry Acts Dr to John W Russell			
	For net proceeds of Invoice of 7 casks			
	Winter Oil of Stock No 4. dated 29 Jany			
	1824. as per his Acct Sales dated 9 Augt			
	1824 due 7 Apr 1824		140 91	
52	William R Rotch & Co			
	For 3/4 ths placed to their credit		105 68	
62	William T Russell			
	For 1/4 th placed to his credit		35 23	140 91

New Bedford Twelfth Month 1824

		Sundry Acts D^r^ to John W Russell			
		For Net proceeds of Invoice of 57 boxes			
		Sperm Candles of Stock N^o^ 4. dated			
		25 Oct^r^ 1824. sent per Sloop Experiment			
		Capt Tabor. as per his act Sales			
		dated 10 Dec^r^ 1824, due about 15 July 1825	520	15	
		William R Rotch & C^o^			
		For 3/4 ths placed to their credit	390	11	
		William T Russell			
		For 1/4 th placed to his credit	130	04	520 15
12m^o^ 21	30	Joseph R Anthony D^r^ to Stock N^o^ 5			
	57	For 1 bbl Strain'd Oil 28 1/2 nett gals @ 42 cts			11 97
		deliv'd Thos Allen by his order			
	54	Expense Act D^r^ to Cash			
	65	p^d^ Jacob Parkers bill of Rivets 9 lbs			1 35
	54	Expense Act D^r^ to William Coffin			
	14	For 487 Candle boxes @ 25 cts furnished			
		the Manufactory since 22^d^ Nov 1823			
		to 8 Dec^r^ 1824. the last taken from			
		Invoice Book is 15 boxes sold Robt			
		Robenson 8 Dec^r^ 1824			121 75
	65	Cash D^r^ to Cornelius Grinnell			
	29	Rec^d^ on his act 12m^o^ 23			2 25
	62	William T Russell D^r^ to			
	56	Joseph Grinnell			
		For balance of J Grinnells Act			
		assumed by W T Russell			389 48

New Bedford Twelfth Month 1824

14 William Coffin Dr to Stock No 5
57 For 1661 Shaw & Oil 29 gal 242 . . 12 18

54 Expense Act Dr to Cash
65 pd Chs. Grinnells bill of boards for use of Candle works 12 59

42 Sundry Acts Dr to Caleb Hathaway
For net proceeds of Invoice of 32 Boxes of Stock No 5. dated 10 mo 1. 1824. ship'd per Sloop Ann Capt Wood. as per his acct Sales dated 12 mo 27. 1824 due 2 mo 1825 13 273 29
52 William B Rotch & Co
For 3/4 ths pland to their credit . . 204 97
62 William J Russell
For 1/4 th pland to his credit . . . 68 32 273 29

First Month 1825

1825
1 mo 54 Expense Act Dr to William Knights
64 For repairing Candle Moulds . . 11 75

62 William J Russell Dr to
64 William Knights
For balance his act assumed by W K . . 64 30

30 Joseph R Anthony Dr to Sundry Acts
57 To Stock No 5
For 5 gals. Sum Oil 50 cts (12 mo 17 2 50
49 To Stock No 4
For 2 1/2 gals Winter Oil 60 cts 1 50 A.

New Bedford First month 1825

f57	Sundry Acts Dr to Stock No 5		
f65	Cash Act		
	Rec for 7 gals Sum Oil retailed		
	since 12mo 14 @ 50 cs	3 50	
f33	Russell Boosh		
	For 1 gal. Sum Oil 12mo 23	" 50	
f14	William Coffin		
	For 2 gals. Sum Oil deliv'd Washburn 12mo 29	1 "	5 "
f49	Sundry Acts Dr to Stock No 4		
f62	William T Russell		
	For 1 gal. Winter Oil 12mo 20	" 60	
f48	Sam'l W Heath		
	For 1 BB Canals	" 35	" 95
f68	William & Allen Dr		
f54	Expense Act		
	For 1 bbl Oil Soap 299 lbs @ 4 cs		11 96
f54	Expense Act Dr to Cash		
f65	For cash pd for the following		
	labour, for the last 3 months up to		
	1mo 1. 1825. taken from petty Ledger		
	Alfred Leonard	80 17	
	George King	51 "	
	Godfrey Condon	54 "	
	In Pain	92 55	277 72
1mo 7 f54	Expense Act Dr to Cash		
f65	pd Capt Atkins bill of freight		
	of empty bbls from Boston		13 03

New Bedford First month 1825

54 65 Expense Act Dr to Cash
pd James Bowyer 12 days work . . 12 .
" Postage bill for 1 quarter to 12mo 1824 31 . . 7 59 19 59

6 49 Bills Receivable Dr to Stock no 4
For a note sign'd jointly by Barstow & Ruggles, James Coggeshall & Caleb Stephens dated 8 Nov. 1824 at four months for 50 boxes Canales
1447/4 lbs @ 31 cs 448 65
50 boxes @ 25 cs 12 50 461 15

55 36 Expense Act Dr
Abraham Shearman Junr
For amt his bill of Stationary since 1mo 1822 & for 312 lbs Canale paper . . . 67 28

1mo 31 36 65 Abraham Shearman Junr Dr to Cash
pd him balance of act 40 40

62 5 William T Russell Dr to Joseph Rotch
For amt Jos. Rotch's act assumed by W T Russell & transfd . . . 495 41

" 15 14 65 William Coffin Dr to Cash
pd him balance of act 68 28

54 65 Expense Act Dr to Cash
pd Wm Coffin for repairing Canale boxes sent home by Brig Wm Thatcher from Rio Janeiro 3 15

New Bedford First month 1825

	Sundry Act D^r to Josiah Bradlee & Co			
	For net proceeds of Invoice of 20 casks			
	strained Oil of Stock N°5. dated			
	12 Nov. 1824. shipped per Sloop			
	Pomona Capt. Akin – as per his			
	act. Sales dated Jany 13. 1825. –		529 35	
	due			
	William R Rotch & Co			
	For 3/4 ths. pd. as to their credit –		397 01	
	William T Russell			
	For 1/4 th pd. as to his credit. –		132 34	529 35
	Expense Act D^r to Russell Booth			
	For amt his bill of sundry carpenters			
	bills – – – – –			30 20
1 mo 18	Russell Booth D^r to Cash			
	p^d him balance of act. – – – – –			15 98
	Elisha Dunbar D^r to Stock N°5			
	For 1 bbl strained Oil 28 net gals @ 42 cts			11 76
	deliv^d 1 mo 20.			
	Expense Act D^r to Cash			
	p^d Henry Jabus bill of freight from			
	New York – – – – –		1 05	
	p^d Heath for an earthen basin & 2 funnels –		37	1 42
	Noel Jaber D^r to Stock N°5			
	For 1 keg half winter Oil 5 gals. @ 50 cts –			2 50
	Expense Act D^r to Cash			
	p^d Paul Barney's bill of sundries – –			5 10

New Bedford First month 1825

1 mo 24	55	Expense Act Dr to Cash			
	65	pd Chas Grinnells bill of wharfage			
		at Rotchs wharf for one year		8 92	
"	25	pd Rachel Samson for making			
		88 Slack pulp bags @ 1½		14 66	
		pd Paul Barney for 2 brooms		30	
		pd Sullings for 2 shovels		2 "	
"	26	pd Lamus Bowyer for 2 days work		2 "	27 88
"	27	19	Abraham Barker Dr to Stock No 5		
	57	For 1 bbl strained Oil 34 gals @ 45 cts			15 30
	19	Sundry Acts Dr to			
		Abraham Barker			
	67	Ship Alliance			
		For amt his bill of wood for Ship		19 99	
	62	William T Russell			
		For Ditto - Ditto for his family		54 78	
	55	Expense Act			
		For Ditto Ditto for Canal works		27 34	102 11
	19	Abraham Barkers New Act Dr to			
	19	His Old Act			
		For balance due from him carried			
		to debit of New Act			1 67
"	28	14	William Coffin Dr to Stock No 5		
	57	For 1 bbl Winter Oil 34 nett gals @ 55 cts			18 70
	52	William R Rotch & Co Dr to			
	62	William T Russell			
		For 3/4 ths of $122.71 Amt Fish & Grinnells Sales of 7 casks Winter Oil dated 5 mo 18. 1824 & which 3/4 ths say $92.03 is passed to their credit in F & G's Act. The whole Amt say $122.71 is charged to W R pa 95 & is now corrected			92 03

New Bedford Second Month 1825

58	Sundry Acts Dr to Stock No 5			
65	Cash Act			
	Rec for 11 gals @ 50 cts since 1 mo 4		5 50	
	Rec of Butler & Allen for 2 bbls			
	Sum Oil 61 gals @ 42 cts		25 62	31 12
67	Peleg Clark			
	For 3 bbls Sum Oil 88 net gals @ 42 cts			
	delivd 1 mo 19 per order WR Rotch		36 96	
28	William R Rotch			
	For 7 gals. Winter Oil @ 60 cts (4 mo 22)		4 20	
5	Joseph Rotch			
	For 6 gals. Winter Oil @ 60 cts (1 mo 25)		3 60	
62	William T Russell			
	For 3 gals. Sum Oil @ 50 cts (1 mo 31)		1 50	46 26
				77 38
49	Sundry Acts Dr to Stock No 4			
51	Charles Fleming			
	For 1 gal. Winter Oil 1 mo 4	.60		
	1 Ditto 1 mo 13, 1 Do 1 mo 24	1.20	1 80	
28	William R Rotch			
	For 2 gals Winter Oil 1 mo 10		1 20	
62	William T Russell			
	For 1 gal. Ditto 1 mo 24		.60	
65	Cash Act			
	Rec for 1/2 gal. Ditto		.30	3 90
42	Sundry Acts Dr to Caleb Hathaway			
	For net proceeds of Invoice of 22 casks			
	strained Oil Stock No 5 sent him per			
	Sch Packet Capt Delano 9 Nov. 1824			
	as per his Acct Sales dated 1 mo 26. 1825		618 39	
52	William R Rotch & Co due 3 mo 26. 1825			
	For 3/4 ths pipes to their credit		463 80	
62	William T Russell			
	For 1/4 th pipes to his credit		154 59	618 39

New Bedford Second Month 1825

52	William R Rotch & Co D^r^ to Sundry Acc^s^			
67	To Peleg Clark			
	For amt his act		49 14	
56	To Ship William Rotch			
	For amt his act		75 98	
37	To Ship Barclay			
	For amt Ditto		255 29	
67	To Ship Alliance			
	For amt Ditto		820 83	1201 24
2m 5 68	Thomas Riddell D^r^ to Stock N^o^ 5			
58	For 1 Bbl Strain'd Oil 29½ gals @ 45 cts			13 27
8 28	William R Rotch D^r^ to Stock N^o^ 5			
58	For 1 Bbl Oil (winter) 17 gals @ 60 cts			10 20
	sent to Mr Harrison N York			
9 55	Expense Act D^r^ to Cash			
65	p^d^ Eli Haskell bill of gauging Oil			4 20
62	William T Russell D^r^ to Stock N^o^ 2)			
17	For net proceeds of 7 Casks Sum^r^ Oil			
	Stock N^o^ 2 sent to Black & Keith			
	Charleston 29 Nov. 1822 per Sloop			
	Juliana, which Oil was transf^d^			
	to Buckell & Davis & sold by them			
	as per their Act Sales dated 20 Nov			
	1824. proceeds rec^d^ by W^m^ T Russell			
	in Geo^e^ Gibbon Ho^s^ draft on Thos			
	Parsons of Boston at 30 ds after date			
	dated 7 Jan^y^ 1825 for			139 99

New Bedford Second Month 1825

2mo 9	69	Nathan Taber D^r^ to Stock N^o^ 5		
	58	For 1 bbl Sum. Oil 28 nt gals @ 45 cts		12 60
	68	William A. Allen D^r^ to Stock N^o^ 5		
"	58	For 1 bbl Strain'd Oil 33 nt gals @ 45 cts		14 68
" 10	55	Expense Act D^r^ to Cash		
	65	p^r^ Wharfage 44 bons Canales of		
		Jos. Grinnells		" 44
		" W B & H Wharfage of Oil & Canales		
		belonging to Institution Ho of Newport		5 36
				5 80
	31	Sundry Acts D^r^ to Ichabod Clapp		
	58	Stock N^o^ 5		
		For Cartage of said Stock to & from		
		Canal works 484 tons @ 50 cts	242 "	
	12	Thomas Rotch		
		For Ditto 22 tons @ 50 cts	11	
	55	Expense Act		
		For Ditto of Sundries as p^r^ his bill	32 23	285 23
	31	Ichabod Clapps Old Act D^r^ to		
	31	His New Act		
		For balance of Old Act transferred		
		to credit of New Act.		312 07
		half of which is due now. the other		
		half will be due when Stock N^o^ 5		
		& Thomas Rotchs Oil is manufactured		
		& carried by him from Manufactory		
	31	Ichabod Clapp D^r^ to Cash		
	65	p^r^ him on Act		112 07

New Bedford Second Month 1825

v 55	Expense Acct Dr			
v 62	William T Russell			
	For amt W Grinnells bill of barrels & Tierces, Ch in his acct to 62 JR			58 "
v 66	Elisha Dunbar Dr to Stock No 5			
v 58	For 1 Bbl Sum Oil 31 net gals @ 45 cts			13 95
v 62	William T Russell Dr to Sundry Accts.			
v 16	To Zebediah Fisher			
	For amt his acct transferred		1 20	
v 60	To Ship Parnassus			
	For amt her acct transferred		134 92	136 12
2 mo 18 58	Sundry Accts Dr to Stock No 5			
v 65	Cash Acct			
	Rec'd since 2 mo 1st for Oil retailed		5 78	
v 31	Charles Fleming			
	For 5 gals White Oil @ 60 (2 mo 2		3 "	
v 33	Russell Booth			
	For 1 gal. Sum Oil ditto 2 mo 3		" 55	
v 48	Samuel W Heath			
	For 2 gals Sum Oil (2 mo 11		1 10	
v 69	William P Grinnell			
	For 1 Bbl Sum Oil 31 net gals @ 45 cts		13 95	24 38
v 30	Joseph R Anthony Dr to Sundry Accts			
v 58	To Stock No 5			
	For 4 gals Sum Oil @ 55 cts		2 20	
v 49	To Stock No 4			
	For 1 gal. White Oil	" 60		
	" 2 lbs Candles @ 33 cts	" 66	1 26	3 46

New Bedford Second Month 1825

2 mo 55 Expense Act Dr to Sundry Acts

62 To Elisha Dunbar
For 2 Oil Bbls @ 75 cts. 1 ditto 75 cts 2 25

30 To Joseph R Anthony
For 1 do 75 cts. 1 do 40 cts. 2 Tierces @ 50 cts 2 15

62 To William T Russell
For 1 do 75 cts. 1/2 do 40 cts 1 15 5 45

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52 William R Rotch Jr Dr to Sundry Acts.

28 To William R Rotch
For balance his Act transfered 189 35

30 To Joseph R Anthony
For Ditto Ditto 86 87

51 To Charles Fleming
For Ditto Ditto 24 55

55 To Expense Act
For dividend they rec from Benjn
Heathcotes 143 302 20

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62 Sundry Acts Dr to William T Russell

55 Expense Act
For Cash p[d] by him for Labour since
1 mo 1. 1825 480 " "
For his services Manufacturing the
following parcels of Oil in 1824
Stock No 4 tons 95 1/4
Thomas Ritchs Oil 15 1/4
Joseph Grinnells ditto 20 7/8
131 3/8

131 3/8 tons @ $4 1/4 558 34 1038 34

65 Cash Account
For balance that Act transfered 157 56
261 5 90

New Bedford Second Month 1825

55 Expense Act Dr
52 William R Rotch & Co

For 25 Rins @ 80 cts 4th mo 1824		20	
55 bbls 2d hand casks @ 75 cts		41 25	
3 cwt sel hand hoops @ $4		12	
Labour Stowing Oil in Stone cellar		13 50	
Ditto getting out Ditto		11 93	
sel hand bick iron		3	
Empty barrels		3	
Peleg Clarks bill of plank		2 16	
A D Richmon as bill of Copper dipper	8 50		115 34

62 William T Russell Dr
52 William R Rotch & Co

For this amount transfer'd to equalize W R Rotch & Co 3/4 of Stock with W T Russells 1/4 th		198 51

62 William T Russells Old Act Dr
63 To His new Act

For balance of Old Act transfered to credit of new Act		7686 59

52 William R Rotch & Co Old Act Dr
53 To their New Act

For balance of Old Act transfered to credit of new Act		23059 77

55 Expense Act Dr to Cash
65

Pd Jos. Brownell Black smith bill for 1824	38 22	
" Sam[l] Bonny Surveying boards for sheds	" 98	39 20

New Bedford Second month 1825

	55	Expense Act Dr			
	63	William J Russell			
		For 1 cask Potash rec'd 24 June 1824			
		charged in E Hathaways Act to			
		10 TR - dec 24 June 1824 - - -		33 28	
		" 4 Old Oil casks belonging to Ship			
		Parnassus - - - - - - -		1 60	34 88
2mo 22	65	Cash Dr to Noel Taber			
	13	Rec'd of him on his Act - - -			8 20
	55	Expense Act Dr to Cash			
	65	pd Noel Taber for 2 Oil bbls 80cts			1 60
	53	William B Rotch & Co Dr			
	6	Bills Receivable			
		For amt James Gallisons bill against			
		them, towards paying his note			
		dated 13 Nov. 1822.			14 -
3mo 2	55	Expense Act Dr to Cash			
	65	pd Robt Willmans carpenters bill			
		for removing & putting up Slack			
		press taken from Wm Rotch Junr			
		Old Canale works - - - - - -			44 11
		" J Taber Junr bill of bungs - - -			14 93
					59 04
	69	Sundry Acts Dr to Nathan Taber			
	55	Expense Act			
		For amt his black smiths bill for			
		putting new Slack press &c. - -		25 57	
	63	William J Russell			
		For amt his black smith bill			
		against him - - - - - - - -		3 60	29 17

New Bedford Third Month 1825

3 mo 2	43	Sundry Acts D^r to Elisha Hathaway			
		For net proceeds of Invoice of 20 casks			
		strained Oil, Stock no 5. sent him			
		13 Nov. 1824. per Sloop Pomona Capt			
		Akin, as per his Act Sales dated Febr.			
		11. 1825. due Augt 5. 1825 - - -		613 88	
	53	William R Rotch & Co			
		For 3/4 ths placed to their credit		460 41	
	63	William T Russell			
		For 1/4 th placed to his credit		153 47	613 88
13	69	Nathan Taber D^r to Stock no 5			
	58	For 3 bbls Sum^r Oil delivd John			
		Bryant by his order viz.			
		34. 29. 29. = 92 net gals. @ 45 cts.			41 40
10	55	Expense Act D^r to Cash			
	65	p^d Capt Perry freight of empty bbls			
		& press bagging &c from N York	4		
12		p^d In^o Peckhams Masons bill			
		for new setting Try works & Black			
		smith &c. - - - -		31 58	35 58
4th 17	39	Sundry Acts D^r to Isaac Manchester			
	30	Joseph R Anthony			
		For Am^t his order in favr I. Man-			
		chester on W J R for - - - -	26		
	53	William R Rotch & Co			
		For Am^t his bill of Leather for			
		Ship Alliance - - -	12 34		
	63	William T Russell			
		For Am^t his shoemakers bill - -		29 60	67 94

New Bedford Third Month 1825

3mo 1st	39	Isaac Manchester's New Act			
	39	D° to His Old Act°			
		For balance due from him transferred to debit of New Act			35 09
	55	Expense Act D° to Cash			
	65	p° Asa Nicoll's bill for 3 new Tubs & repairing Old ones		4 50	
"	24	p° J & G Rowland wharfage bill		1 13	7 63
	58	Sundry Act D° to Stock N° 5			
	65	Cash Act			
		Rec'd since 2mo 21 for 10½ gals Sum° Oil retailed @ 55 cts		5 77	
	48	Samuel W Heath			
		For 1 gal. Sum° Oil @ 55 cts (2mo 26		" 55	
	33	Russell Booth			
		For ½ gal. Sum° Oil 2mo 26		" .28	
		" 1 Ditto 3mo 12		" .55	
		" 2 Ditto 3mo 16		1.10	1 93
	9	Gilbert Russell			
		For 4¼ lb Candles @ 34 cts. (3mo 2		1 44	
	70	Griffin Barney			
		For 1 gal. Sum° Oil 3mo 3		" 55	
	31	Ichabod Clapp			
		For 17 lb Soap @ 6 cts		1 02	
	28	William R Rotch			
		For 7 gals Winter Oil @ 60 cts		4 20	
	63	William T Russell			
		For 1 gal. Winter Oil 3mo 9		" 60	
	30	Joseph R Anthony			
		For 2 gals Winter Oil 3mo 18		1 20	
	13	Noel Taber			
		For 14 gals Sum° Oil @ 47 cts		6 58	32 84

New Bedford Third Month 1835

3mo 25	14	William Coffin Dr To Stock No 5			
	58	For 1 Bbl Sum Oil 34½ net gals			
		@ 50 cs deliv'd Benja. W Chase			17 25
"	26	71	John Harrison Dr To Sundry Acts			
	58	To Stock No 5			
		For 12 casks Winter Oil shipped			
		per Sloop Experiment to New			
		York to be reshipped from there			
		to Charleston S.C. by D.G. Grinnell			
		1434 net gals @ 58 cs		831 72	
	55	To Expense Act			
		For Cartage of Dft 1.37 wharfage 1.32		269	834 41
		(see Invoice book)			
"	28	66	Bennet Willcox & Co Dr To Stock No 5			
	58	For 2 Bbls Sum Oil 66 net gals @ 50 cs			33 "
"	29	65	Cash Act Dr To Isaac Manchester			
	39	Ballance of Act			25 09
"	30	58	Sundry Acts Dr To Stock No 5			
	39	Isaac Manchester			
		For 2 Bbls Sum Oil 29. 30 = 58 net gals @ 50		29 "	
	70	Chapman & Alden			
		For 2 Bbls Mills deliv'd Coons & Crocker			
		30. 29 = 58 net gals @ 47 cs		27 26	56 26
		Sold in 2 mo before the rise of Oil			
4mo	55	Expense Act Dr To Cash			
	65	pd for a Coopers plane		2 "	
		" postage bill for 1 quarter ending 1 Apl		5 25	
11		" Sanas Wing bill of Rivets		10 43	
16		" Dudley Davenports bill of Lumber		7 19	
		" Labour putting Oil in Cellar bot			
		of Ship Mercurys Cargo		3 47	
		" Jno Watkins 1 day Labour		1 "	29 34

New Bedford Fourth month 1825

✓58	Sundry Acts D'r to Stock No 5			
✓48	Samuel W Heath			
	For 2 gals Sum'r Oil @ 55 cts 3 mo 26		1 10	
✓33	Russell Booth			
	For 3 gals Ditto @ 55 / 3 mo 26		1 65	
✓63	William T Russell			
	For 4 gals Sum'r Oil 3 mo 29 @ 55		2 20	
✓51	Charles Fleming			
	For 5 gals Winter Oil @ 60 cts 4 mo 2		3 .	
✓70	Griffin Barney			
	For 1 gal Sum'r Oil 4 mo 2		. 55	
✓14	William Coffin			
	For 5 gals Sum'r Oil @ 55 cts 4 mo 5		2 75	
✓67	Peleg Clark			
	For 1 Bbl Sum'r Oil 31 1/2 nett gals @ 55 cts deliv'd E Packard 4 mo 6		17 32	
✓72	Butler & Allen			
	For 1 Bbl Sum'r Oil 31 nett gals @ 55 cts		17 05	
✓65	Cash A/c			
	Rec'd for 13 gals Sum'r Oil retail'd from 3 mo 26 to 4 mo 12 @ 55 cts		7 15	52 77
✓72	Samuel Kollock D'r to Expense A/c			
✓55	For 1 Bbl Oil Soap 354 nett lbs @ 4 cts			10 16
✓65	Cash D'r to Stock No 5			
✓58	Rec'd for 2 casks Sum'r Oil deliv'd by the order of Sam'l Stall to Coons & Crocker 129 7/16 205 wants 5 200 gals @ 50 cts			100 .
✓63	William T Russell D'r to			
✓69	William P Grinnell			
	For Ant's his a/c assumed by W T R			13 95

New Bedford Fourth Month 1825

✓58	Sundry Acts D^r^ to Stock N^o^ 5			
✓6	Bills Receivable			
	For Charles Hadwens note dated			
	4 m^o^ 8. at 4 months endorsed by Samson			
	Almy. for 35 casks Sum^r^ Oil sold			
	him. as per Invoice 3611 gals nett @ 55 cts		1986	05
✓53	William R Rotch & C^o^			
	For 3/4 ths of $2410.48. Amt rec^d^ of Chas			
	Hadwen for 34 casks Sum^r^ Oil sold			
	him 4 m^o^ 14. as per Invoice. 4156 nett			
	gals @ 58 cts.		1807	86
✓63	William T Russell			
	For 1/4 th ditto rec^d^ by him.	602.62	602 62	4396 53
4 m^o^ 23 ✓31	Ichabod Clapp D^r^ to Cash			
✓65	p^d^ him on a/c			100 0
✓65	Cash D^r^ to Stock N^o^ 5			
✓58	Rec^d^ of Chas Hadwen for an error			
	in his bill of Oil			4 40
✓52	Expense A^c^ D^r^ to Cash			
✓65	p^d^ Ins^c^ Town bill of repairing bags			3 58
✓73	Stock N^o^ 6 D^r^ to Stock N^o^ 5			
✓58	For 2 casks of crude Sperm Oil rec^d^			
	of Ins^c^ Coggeshall & turnd into Stock			
	N^o^ 6. in exchange for the same			
	quantity of Strained Oil delivd			
	him last Spring. of Stock N^o^ 5. viz			
	54			
	170			
	2 2 4/3	221 gals @ 65 cts		143 65

New Bedford Fourth month 1825

4mo 26 66 Sundry Acts Dr to Elisha Dunbar
55 Expense Act
For Amt his bill of Dunk &c for
Slank prisp bays 96 53
63 William T Russell
For Amt of bill against him . . . 13 34 109 87

66 Elisha Dunbar Dr to Cash
65 pd him in full 75 22

58 Sundry Acts Dr to Stock No 5
32 Amos Quimby
For 1 bbl Sum Oil 28½ net gals @ 60cs
deliv'd 4mo 14 . . . . . 17 10
28 William R Rotch
For 1 bbl Sum Oil deliv'd Mr
Holland 4mo 15 by order of WRR
30½ net gals @ 60cs 18 30
5 Joseph Rotch
For 4 gals. Sum Oil @ 60cs 4mo 12 2 40
63 William T Russell
For 1 gal. Winter Oil 4mo 15 " 65
230 Joseph R Anthony
For 2½ gals. Winter Oil 4mo 27. @ 65 1 62
66 Bennet Willcox & Co
For 1 bbl Sum Oil deliv'd 4mo 28
43 net gals @ 65 cs 27 95
65 Cash Act
Rec for ½ gal. Sum Oil . . . " 32 68 34

65 Cash Dr to Expense Act
55 Rec for 7½ lbs Soap @ 6cs . . . " 45

New Bedford Fourth month 1825

273 Stock No 6 Dr To Sundry, Acts —
For the following parcels of Sperm
Oil purchased for Stock No 6 viz
of Levi Standish of Ship Mercury's
cargo 2172 Gals Body
949 Head matter
3121 Gals @ 65 cts — — 2028 65

of Barker & Briggs same cargo
2172 Body
949 Head
3121 Gals @ 65 cts — — — 2028 65

of Capt William Tucker same cargo
2172 Body
949 Head
3121 Gals @ 65 — — — 2028 65

of David R Green Ship Russells cargo
Body
Head
971 gals @ 65 cts — — 631 15

of William C Nye belonging to
Capt Potter. Ship Leonidas cargo
373½ Body
254 Head
567½ Gals @ 64 cts — — — 363 20
7080 30

253 To William R Rotch & Co
For ¾ths of $7080.30 pd by them 5310 23
263 To William J Russell
For ¼th of Ditto pd by him — 1770 07 7080 30

255 Expense Act Dr To Chapman & Alden
270 For Amt their bill for making
Slack press bags — — — — 27 02

New Bedford Fourth month 1825

73 Stock no 6 Dr To Sundry Acts
For 826¼ gals Sperm Oil @ 65 cs
of Ship Sophias Cargo . . 537 06
620½ gals Body
206 826¼ Head

53 William R Rotch & Co
For ¾ th of $537.06 pd by them 402 80

63 William J Russell
For ¼ Ditto pd by him . . . 134 26 537 06

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55 Expense Act Dr To Sundry Acts

15 To William White Jr & Co
For 2 bales Canvas wick red about
10 ½ cwt 4 3/4 lbs @ 60 cs 2 85
For 3 bales ditto rec 4 mo 29
8 lbs 6 oz @ 6 01
8 86

65 To Cash Act
pd Mr Leonard for 36 lb bbls @ 65 cs. 1 95 10 81

---

4 mo 30 75 Job Eddy Dr To Stock no 5

58 For 2 Tierces Sum Oil
57
60
117
wants 1 116 nett gals. @ 65 cs 75 40

---

5 mo 2 53 William R Rotch & Co Dr To Stock no 5

58 For 3 Tierces Sum Oil sent to
C B & Richmond of Taunton
60
62
62
184
wants 1½
182½ nett gals. @ 65 cs. 118 62
1 bbl in addition 28 - ½ out 27½ nett gals 65 cs. 17 88
136 50

New Bedford Fifth month 1825

✓ 71 John Harrisson D^r to Sundry Acts
✓ 58 To Stock N^o 5
For Invoice of 6 Casks Sum^r Oil &
9 Casks Winter Oil shipped per
Sloop Ann to New York & there-
shipped from thence to Charleston
by Henry Grinnell.
6 Casks Sum^r Oil 726 nett gals @ 65 cts 471 90
9 Casks Winter Oil 1196 nett gals @ 75 cts 897 " 1368 90
✓ 55 To Expense Act
For Cartage of D^r 1.90. Wharfage $1.83 3 73
see Invoice 1372 63

✓ 55 Expense Act D^r to John Harrisson
✓ 71 For 11 empty Oil Casses gaug^d 794 g @ 2½ cts 15 88
" 9 Ditto Casks 1185 gals 52 cts 23 70 39 58
Rec^d from Charleston per Sloop Telegraph

✓ 71 John Harrisson D^r to Cash
✓ 65 p^d freight of 20 empty Oil Cask
from Charleston per Sloop Telegraph
Capt Burton 62½ bbls @ 25 cts 15 62
p^d his Wife bal. due for Oil cask 23 96 39 58

✓ 55 Expense Act D^r to Cash
✓ 65 p^d for a Ladder 3 50
" Jn^o Watkins 2 days work 2 "
" Chas Wood p^t of empty cask from
New York. per last Sale 3 30 8 80

✓ 58 Stock N^o 5 D^r to John Harrisson
✓ 71 For an error in bill of Oil sent him
at Charleston 3 mo 26 - 93 gals instead
of 139. diff. 46 gals @ 58 cts 26 68
Rec^d for 46 gals from A B & Wood 26 68 39 58

New Bedford Fifth month 1825

5 mo 12	271	Sundry Act D^r^ to John Harrison			
		For Amt his remittance to Henry Grinnell New York for Balance due for Oil sent him 3 mo 26 -		807	13
	53	William B Rotch & Co			
		For 3/4 ths N^y^ Grinnell placed to their credit.		605	35
	63	William T Russell			
		For 1/4 th placed to his credit	201	78	807 13
5 mo 17	43	Elisha Hathaway D^r^ to Stock N^o^ 5			
	58	For Invoice of 45 casks Strained dark Sperm Oil, sent him per Sloop Pomona Capt Atkin 5 mo 17th - 1470 1/2 net gals			
		5 mo 28 Rec^d^ Act Sales net proceeds			906 54
	55	Expense Act D^r^ to Pardon Taber			
	57	For 3 bundles Candle Paper 76 lbs @ 9^c^ rec^d^ about 1^st^ inst -		9	50
		For 3 bundles ditto 106 lbs		13	25 22 75
		rec^d^ 5 mo 19th			
" 19	55	Expense Act D^r^ to Cash			
	76	pd Capt Atkin for 30 Oil Casks gauging 66 bbls @ 75 cts		49	50
		13 bbls @ 70 cts		9	10 58 60
" 27	55	Expense Act D^r^ to			
	272	Butler & Allen			
		For 6 Oil bbls @ 70 cts			4 20

New Bedford Fifth month. 1825

5mo 28 43 Sundry Acts Dr to Elisha Hathaway
For nett proceeds of Invoice of 5 Tierces
& 40 bbls strained dark Sperm. Oil
Stock No 5, dated 1st May 1825 — as
per his acct sales dated 23d May. 1825 906 54
due 11th mo 23. 1825 —

53 William R Rotch & Co
For 3/4 ths pland to their credit 679 90

63 William J Russell
For 1/4th pland to his credit 226 64 906 54

5mo 30 55 Expense Acct Dr to Russell Booth
33 For amt his carpenters bill for
Sundry Jobs since 18th Inst . . . 47 80

---

33 Russell Booth Dr to Cash
76 pd Thimble. of Ink 43 67

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39 Isaac Manchester Dr to Stock No 5
58 For 1 Tierce Strained Oil
42 gals. 1/2 out — 41 1/2 nett gals @ 65 cts . . 26 97

6mo 55 Expense Acct Dr to Cash
76 pd Otis Russell for 3 Scow loads
of Sea weed @ $3. . . . . 9 "
" 9 " W P Grinnells bill of duck for
Slack prep bags. 57 50
" Capt Dunbar for 4 Tierces. . . 6 98
" C Hathaway of Phia for Invoice
of 76 Oil Casks — . . . 71 41
" Freight on ditto via Nantucket 29 25
" Job Baker for repairing Lock
& gauging rod — . . — 40 174 54

New Bedford Sixth month 1825

6mo 8 64 William Knights D'r to Stock n° 5
58 For 3 bbls Sum Oil

31
28
29
88 1/2 out 86 1/2 nett gals @ 65 cts . . . 56 22

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58 Sundry Acts D'r to Stock n° 5

30 Joseph B. Anthony
For 5 gals Sum Oil @ 75 cts (5 mo 7 3 75
2 D° Winter @ 80 cts " 1 60 5 35

48 Samuel W Heath
1 gal. Sum Oil 5 mo 7 . . . " 75
2 ditto 5 mo 26 1 50 2 25

78 Joseph Browning
2 gals Sum Oil @ 75 (5 mo 10 1 50

78 Abraham Russell
5 gals Sum Oil @ 75 cts 3 75

70 Griffin Barney
1 gal. Sum Oil . . " 75

79 Russell Booth
2 gals Sum Oil 1 50 7 50

28 William R Rotch
7 gals. Sum Oil @ 75 6 mo 4 5 25
1 1/2 lb Canales @ 40 cts " 60 5 85

76 Cash Act
Rec'd for 10 1/2 gals S. Oil retailed . . . 7 87
28 82

---

48 Samuel W. Heath D'r
55 Expense Account
For 9 1/2 lb Oil Soap @ 6 cts . . " 57

New Bedford Sixth Month 1825

28 William R Rotch D^r^ to Stock n^o^ 5
58 For 3 bbls Sum^r^ Oil deliv'd Wm
A Allen, per W R Rotch's order to
Peleg Clark 92 net gals @ 68 cs . . 62 56

Seventh month

12 Thomas Rotch D^r^ to Sundry Acts
40 To Manufacturing Act
For Manufacturing 5551 Gals
Sperm Oil of Ship Barclays
Cargo @ $18 per ton . . 39 6 50
55 To Expense Act
For 103 1/2 lbs Canale paper @ 9^d^ 12.93
12 lbs 4 oz Candle wick @ 75 cs 9.18 22 11
14 To William Coffin
For 148 Canale boxes @ 25 cs 37 . 45 5 61

60 Ship Panaso D^r^ to Sundry Acts
49 To Stock n^o^ 4
For 13 1/2 lbs Canales @ 40 cs .
Box 25 cs . . 5 65
55 To Expense Act
For 12 Tierces gauging 17 3 6 17/29 26 33 31 98
@ 9/3

43 Elisha Hathaway D^r^ to Stock n^o^ 5
58 For Invoice of 64 Casks dark Strained
Oil sent him per Sloop Pomona
Capt Atkins 7^m^ 7: 2261/2 net Gals
7^m^ Rec^d^ Sales net proceeds . . 139 2 27

8^m^ 3 66 Elisha Dunbar D^r^ to Stock n^o^ 5
58 For 3 bbls Sum^r^ Oil. 39. 38. 29.
106 gals 1/2 g. out 104 1/2 net gals @ 68 cs . 71 06
For 3 bbls ditto same day 105 net gals @ 68 cs . 71 40
31. 30. 45 1/2 - 1/2 g. out. -

New Bedford Seventh Month 1825

	43	Elisha Hathaway D^r^ to Stock N^o^ 5		
	58	For Invoice 40 bbls Sum^r^ Oil		
		sent him per Sloop Pomona		
		Capt Akin 7 m^o^ 6 - 1142 net Gals		
		9 m^o^ 7 Rec^d^ Act Sales Net proceeds		740 08
	43	Sundry Acts D^r^ to Elisha Hathaway		
		For net proceeds of Invoice of 64		
		Casks Sum^r^ Oil Stock N^o^ 5 sent		
		him 7 th Sum^r^ per Sloop Pomona		
		as per his Act Sales dated 27 Sum^r^		
		1825, due 27 Dec^r^ 1825 - - -	1392 27	
	53	William R Rotch & Co		
		For 3/4 ths of $1392.27 plaind to their credit	1044 20	
	63	William T Russell		
		For 1/4 th placed to his credit	348 07	1392 27
8 m^o^ 3	43	Elisha Hathaway D^r^ to Stock N^o^ 5		
	58	For Invoice of 50 bbls Strain'd		
		Oil sent him per Sloop Pomona		
		Capt Akin 8 m^o^ 3. 1607 net gals		
		10 m^o^ 1 Rec^d^ Act Sales net proceeds		105 19
8 m^o^ 7	80	Capt Henry Gibbs D^r^ to Stock N^o^ 5		
	58	For 15 bbls strain'd Oil		
		488 1/2 net Gals @ 68 cts - -		332 18
		60 d^s^ credit from 8 m^o^ 7		
	12	Sundry Acts D^r^ to Thomas Rotch		
		For the balance of his Act -	432 01	
	53	William R Rotch & Co		
		For 3/4 ths of $432.01 Rec^d^ by them	324 01	
	63	William T Russell		
		For 1/4 th Rec^d^ by him - -	108 .	432 01

New Bedford Eighth Month 1825

55	Expense Act Dr to Cash		
76	pd Thos. Rotch freight of Sperm Candles returned from Rio Janeiro. per Brig Wm Thacher.		12 50
58	Sundry Acs. Dr to Stock No 5		
30	Joseph R Anthony.		
	For 2 gals. Winter Oil @ 80 cs (6mo 27	1 60	
	5 gals Sum Do @ 75 (8mo 23	3 75	5 35
51	Charles Fleming		
	For 2 gals. Winter Oil @ 80 cs (7mo 8		1 60
63	William T Russell		
	For 1 gal. Winter Oil (7mo 8	" 80	
	" 3 gals Sum Do 7mo 18 @ 75	2 25	3 05
66	Bennet Willcox & Co		
	For 1 bbl Sum Oil (7mo 12)		
	29 net gals @ 68 cs.		19 72
81	Samuel Leonard		
	For 4 gals. Sum Oil @ 75 cs (7mo 15)	3 "	
14	William Coffin		
	For 2 gals Sum Oil @ 75 (7mo 21		
	deliv'd Washburn	1 50	
48	Samuel W Heath		
	For 2 gals. Sum Oil @ 75 cs (8mo 10	1 50	
70	Griffin Barney		
	For 1 gal. Sum Oil 8mo 11	" 75	6 75
79	Russell Booth		
	For 1½ gals Sum Oil @ 75 (8mo 6	1 13	
	2 gals Do 8mo 15	1 50	
	1 gal. Do 8mo 18	" 75	3 38
22	Abraham Tucker		
	For 1 bbl Sum Oil. 8mo 25		
	31 net gals. @ 68 cs.		21 08
	Amt carried forward		69 93

New Bedford Eighth month 1825

✓58	Sundry Acts Dr To Stock No 5		
	To amt bot forward		6093
✓72	Butler & Allen		
	For 1 bbl Sum Oil 8mo 25		
	31 net gals @ 68 cts		2108
✓76	Cash Act		
	Rec for 3 gals Sum Oil @ 75 cts		225
			8426
9mo 1 82	Isaac Manchester Dr To Stock No 5		
✓58	For 1 bbl Strained Oil		
	35 net gals @ 68 cts	2380	
	cartage	12	2392
✓55	Expense Act Dr To Sundry Acts		
✓5	To William White Sum & Co		
	For 10 3/4 lbs wick yarn @ 4/6	806	
✓76	To Cash Act		
	paid Geo. Brayton for 82 Oil		
	11 1/2 @ 78 cts	6396	7202
9mo 1 53	William R Roteh & Co Dr To Stock No 5		
✓58	For 100 boxes Candles sent on board		
	Barque Elizabeth bound for		
	Lisbon. 2864 3/4 lbs @ 35 cts	10026	
	100 boxes @ 25 cts	25	10276
void 58	Stock Act No 5 Dr To John Harrisson		
see page 47	For an error in Invoice of Winter		
	Oil sent him to Charleston 26th		
	March 1825. of 46 Gals @ 58 cts		2668
✓55	Expense Act Dr To Cash		
✓76	pd Isaac Simons for labour	7	
	" Simons 5 D	5	
	" Judah Baker waiter &c	87	1287

New Bedford Ninth Month 1825.

✓58	Supply Acct D^r^ to Stock N^o^ 5		
✓83	Samuel C Bunting		
	For Invoice of 32 casks strain'd Oil & 15 casks Winter Oil sent him per Sloop Caroline Capt Perry 8 m^o^ 26 - 2076½ Gals strain'd Oil 1035 D^o^ Winter		
	1 m^o^ 1826 Rec^d^ & Acct Sales 32 casks S. Oil at pas	1323	16
	4 m^o^ 826 Rec^d^ Sales 15 casks Winter Oil at pas	702	18
✓61	Josiah Bradlee & C^o^	2025	34
	For Invoice of 40 casks strain'd Oil sent him per Sloop Traveller Capt Crowel - 1524½ net Gals.		
	9 m^o^ 14. 1825 rec^d^ Acct Sales net proceeds	1005	67
✓43	Elisha Hathaway & C^o^		
	For Invoice of 30 Tierces Winter Oil sent them per Sloop Traveller Capt Crowel 3 Sept^r^ 2216 Gals.		
	12 m^o^ 20. 1825. Rec^d^ Acct Sales net proceeds	1578	38
✓80	Capt Henry Gibbs D^r^ to Stock N^o^ 5		
✓58	For 13 Casks Sum^r^ Oil 567 net Gals @ 68 cs		385 56
	with Interest from 9 m^o^ 6		
✓55	Expense Acct D^r^ to Cash		
✓76	p^d^ David Bisemore Storing Oil	2	75
✓58	Stock N^o^ 5 D^r^ to Stock N^o^ 4		
✓49	For 320 lb^s^ Spermaceti @ 25 cs. being bal. left of Stock N^o^ 4 Turned into Stock N^o^ 5.		80 "

New Bedford Ninth Month 1825

9mo 13 Sundry Acts Dr to Elisha Hathaway
For net proceeds of Invoice of 40
Bbls Strained Oil Stock No 5
(dated 6 July 1825 - as per his
Acc Sales dated 26 Augt. 1825 740 08
due 20 Feby. 1826.
53 William R Roth & Co
For 3/4ths pland to their credit 555 06
63 William T Russell
For 1/4th pland to his credit 185 02 740 08

76 Cash Acct Dr to Abraham Tucker
22 Rec of him in full for 1 Bbl Oil 21 08

" 12 55 Expense Acct Dr to Cash
76 pd Premium of Insurance on
Winter Oil shipped to Elisha
Hathaway & Co & Jos. Bradlee
Boston per Sloop Pomona
$4200 @ 1/2 per Ct & Polcy 1. . . . . 22 -

55 Expense Acct Dr to Cash
76 pd George Brayton for 150
Oil Bbls. 28 Cts. 121 50

" 13 55 Expense Acct Dr to William White Junr & Co
15 For 10 balls wick yarn 27/8s @ 75 cts 19 44

44 Henry Grinnell Dr to Stock No 5
58 For Invoice of 20 Firkins & 10 Bbls
Winter Oil sent him per Sloop
Experiment Capt Tabor 13 Sept
1825 - 1844 net Gals
27 Dec. 1825 Rec Ac Sales net pds . . . 1167 01

New Bedford Ninth Month 1825

9mo 61 Sundry Acts D.r to Josiah Bradlee & Co
For net proceeds of Invoice of 40
Casks Strain'd Oil Stock No 5
dated 31 Aug.t 1825 — as per their
Act Sales dated 12 Sep.r 1825
due 10 March 1826 100567

53 William R Rotch & C.o
For 3/4.ths pland to their credit 75425

63 William T Russell
For 1/4.th pland to his credit 25142 100567

" 15 80 George Brayton D.r to Stock No 5
58 For 1 Bbl Sum.r Oil 30 g.s 29 1/2 gs
@ 70 cs . . 2065

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41 David Anthony D.r to Stock No 5
58 For Invoice of 60 casks Winter Oil
& 10 Casks Strain'd Oil sent him per
Sloop Henry Capt West 9mo 15. 1825
3271/2 net Gals Winter Oil 615 D.o Strain'd
Jan.y 1826 Rec.d Act Sales of 7 casks Sum.r Oil
& 4 casks Winter net proceeds — — . 37813

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55 Sundry Acts D.r to Expense Act
81 Ship Midas
For 36 Oil Casks 4682 Gals
148 Bbls 20 gals @ 80 cs per Bbl 11890
82 Ship George & Martha
For 40 pipes gauging 6790 Gals.
215 Bbls 17 1/2 gals. @ 90 cs. 194.
For 43 pipe Butts 8725 Gals
276 Bbls 31 Gals @ $1. . . 276.98 47098 58988
6 mos c/f from 6 mo 22

New Bedford Ninth Month 1855

73	Stock N° 6 D^r^ to Sundry Acts		
	For 6156 gals Head		
	12381 " Body		
	18537 Gals Sperm Oil bot of		
	James Arnold of Ship Wm &		
	Elizas Cargo at 75 cs		13902 75
	For 20501½ gals Body		
	10250½ " Head		
	30752 Gals Sperm Oil bot of		
	Cornelius Grinnell Junr of Ship		
	Lyras Cargo 278 cs	23986.56	
	1459 Gals Head Matter 120 cs	1750.80	
	Interest on D^r^ as per Bill	920.86	26658 22
			40560 97
53	William R Rotch & Co		
	For ¾ ths of $40560.97		30420 73
63	William F Russell		
	For ¼ th Ditto		10140 24=40560 97
32	Adventure to Havana & St Petersburg		
76	D^r^ to Cash		
	p^d^ Thos & Nath^l^ Hathaway our		
	proportion of expences on Duke		13 61
42	Benjamin R Tucker D^r^ to Stock N° 5		
58	For 1 bbl Sum Oil 29½ - 29 net		
	gals 68 cs		19 72
55	Apense Act D^r^ to Cash		
76	p^d^ for 4 Hhds Coal 10 cs	4 10	
	" freight & castings from Fall		
	River, for Mark press	" 92	
	" quarters postage to James	4 92	9 94

New Bedford Ninth month 1825

58 Sundry Acts D'o Stock N°5

61 Josiah Bradlee & Co

For Invoice of 50 Casks Winter Oil
sent them per Sloop Pomona Capt Akin
9 mo 7. 1825 - 2469 net Gals.
Jan'y 1826 Rec'd & Sales net proceeds 1698 25

43 Elisha Hathaway & Co

For Invoice of 46 Casks Winter Oil
sent them per Sloop Pomona Capt
Akin 9 mo 7. 1825 - 2752 1/2 net Gals.
3 mo 3 1826 Rec'd Sales net proceeds . 1832 81

45 Fish & Grinnell

For Invoice of 80 Casks Winter Oil
sent them by Sloop Ann Capt Allen
9 mo 22. 1825 - 3043 1/2 net Gals
12 mo 1825 Rec'd Act Sales net proceeds 2063 ,

83 Samuel C Bunting

For Invoice of 50 Casks Winter Oil
sent him per Sch'r Jane Capt Tripp
9 mo 23. 1825 - 3157 1/2 net Gals.
1 mo 1826 Rec'd Sales net proceeds . . 2177 16

43 Elisha Hathaway & Co

For Invoice of 40 Casks Winter
Oil sent them per Sloop Traveller
Capt Crowell 9 mo 28. 1825
1952 1/2 net Gals
12 mo 12 Rec'd & Sales net proceeds . 1383. 61

44 Henry Grinnell

For Invoice of 40 Casks Winter
Oil sent him per Sloop Experiment
Capt Tabor 9 mo 29. 1825
2051 1/2 net Gals
1 mo 1826 Rec'd Act Sales net proceeds 4505 9569 88
of 20 casks - 20 casks shipped to New
Orleans & ch'd to H & Grinnell pa 189

New Bedford Ninth Month 1825

	58	Sundry Acts Dr Stock No 5		
	84	John B Smith		
		To 2½ gals. Sum Oil @ 75 cts / 8 mo 31	1 87	
	64	Barker & Briggs		
		For 1 Bbl Sum Oil 32 wt 4 gals @ 68 cts / 9 mo 1	21 76	
	9	Gilbert Russell		
		For 5 lbs Candles @ 36 cts / 9 mo 1	1 60	25 23
	84	Barque Elizabeth		
		For 8 gals Sum Oil @ 68 cts	5 44	
		" 1 box Candles 21 3/4 lbs @ 36 cts	7 83	
		box for ditto 25 cts / 9 mo 2	" 25	13 52
	28	William B Rotch		
		For 1½ lbs Candles @ 36 cts / 9 mo 3	" 54	
		" 2 boxes Candles sent to N York / 9 mo 9.		
		23 3/4 / 23 3/4 47½ lbs @ 36 cts. Boxes @ 25 cts	16 50	
		" 7 gals. Sum Oil @ 75 cts / 9 mo 12 /	5 25	22 29
	79	Russell Booth		
		For ½ gal. Sum Oil @ 75 cts / 9 mo 14	37	
		" 4 Ditto " 9 mo 17	3 "	3 37
	48	Samuel W Heath		
		For 4 gals. Sum Oil @ 75 cts / 9 mo 15 /	3 "	
	70	Griffin Barney		
		For 1 gal. Sum Oil @ 75 cts / 9 mo 17	" 75	
	74	William Coffin		
		For 5 gals. Sum Oil @ 75 cts / 9 mo 17	3 75	
	30	Joseph B Anthony		
		For 2 gals Winter Oil @ 80 cts / 9 mo 23	1 60	
	76	Cash Act		
		Rec for 13 gals Oil retail @ 75 cts	9 75	
	81	Samuel Leonard		
		For 4 gals Sum Oil @ 75 / 9 mo 23	3 "	21 85
				86 26

New Bedford Tenth Month 1825

43 Elisha Hathaway Dr. To Stock No 5
58 For Invoice of 40 Casts Winter
Oil sent him per Sloop Pomona
Capt Akin 10mo 1. 1825
30 15½ net Gals.
2mo 1826 Bal. Act Sales net pas. . . 1302 22

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43 Sundry Acts Dr. To Elisha Hathaway
For net proceeds of Invoice of 50 Bbls
strain'd Oil Stock No 5 dated 3rd
Augt. 1825 – as per his act Sales
dated 29 Sept. 1825 – due 9 March 1825 1051 97
53 William R Rotch & C
63 For 3/4 ths plac'd to their credit 788 97
63 William T Russell
For 1/4 th plac'd to his credit . . 263 " 1051 97

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76 Cash Dr. To Capt Henry Gibbs
80 Rec'd him for 15 Bbls strain'd Oil
sold him 8mo 7 – 332 18

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71 John Parrisson Dr. To Stock No 5
58 For 17 Casts first quality Winter Oil
1379 net Gals @ 80 cs . . . 1103 20.
For 12 Casts Winter Oil
1445 Gals @ 76 cs 1098 20
For 6 Casts Sum'r Oil
387 Gals @ 68 cs 263 16
For 100 boxes Sperm Candles
2810¼ lbs @ 36½ cs . . . 1025. 74
100 boxes @ 25 cs . . . 25. " 1050 74
55 To Expense Act
For Cartage of the above . . . 3 50 3518 80

New Bedford Tenth month. 1825

10mo 6 ✓6 ✓82 Bills Receivable Dr
To Ship George & Martha
For Inv.o 6 Haskells notes dated
22 June 1825 at 6 months . . . 470 98
for Amt bill of Cask

10mo 10 ✓28 ✓58 William R Roth Dr to Stock No 5
For 1 bbl Sum.r Oil deliv.d Mr
Holland by his order gaug.e 31½
31 net gals. @ 70 cs . . . 21 70

10mo 10 ✓55 ✓75 Expense Act Dr
To William White Junr & Co
For 5 lbs Candle wick @ 75 cs 38 25

✓44 ✓58 Henry Grinnell Dr to Stock No 5
For Invoice of 20 Firkins Sum.r
Oil sent him 10mo 10. 1825 per Sloop
Ann Capt Allen. to be reshipped
in his name to Field & Morgan
New Orleans. 1335 net Gals. 957 98
4mo 1826 Rec.d Sales net proceeds. . . . "

✓58 ✓63 Sundry Acts Dr to Stock No 5
William T Russell
For 1 box Candles 25¾ lbs @ 37 cs
box 25 cs - sent Henry Grinnell 9 77
✓55 Expense Act
For 2½ gals Winter Oil @ 80 cs. 2. "
" 1 box Candles 25½ lbs @ 37 cs. 9.43
box 25 cs - . . . @ 25 11 68 21 45
sent Moses H Grinnell as a present

New Bedford Tenth month 1825

10mo 2 55 Capense Act Dr to Barque Elizabeth
84 For 15 bbls Casks 240 Gs - - - - - - 6 72
" a Lot of bbls rec last month - - - - - -

76 Cash Dr to Abraham Barker
79 Rec of him for bal. of act. - - - - 1 67

17 55 Capense Act Dr to Cash
76 pd Geo. Brayton for 101 Oil bbls
375 Gs 75 75

83 Samuel C Bunting Dr to Stock No 5
59 For Invoice of 60 Casks Winter Oil
& 50 boxes Candles sent him per
Sloop Maria Capt Stott 10mo 17
1825 - 3312 Gals winter Oil
1426½ lbs Candles -
17 4mo 1826 Rec Sales net proceeds - - - - 2633 31

43 Elisha Hathaway & Co Dr to Stock No 5
59 For Invoice of 60 boxes Candles
sent them per Sloop Traveller
Capt Crowel 10mo 17. 1825
1730 lbs
3mo 1826 Rec Sales net proceeds - - 636 48

44 Henry Grinnell Dr to Stock No 5
59 For Invoice of 100 boxes Candles
sent him per Sloop Experiment
Capt Tabor 26 Oct. 1825
2831/4 lbs
1mo 1826 Rec Sales of 19 boxes net pds 187 15
The remaining 81 boxes were transfd
to Fish Grinnell & Co

New Bedford Tenth month 1825

59	Sundry Acts D° to Stock n° 5			
85	Brig By Chance			
	For 3 doz Candles short Fives			
	7 lbs @ 38 cs /9m° 28/		2	66
79	Russell Booth			
	For 1 gal. Sum° Oil /9m° 29/	" 75		
	" 1 Ditto /10m° 13	" 75		
	" 1 Ditto /10m° 18	" 75	2	25
71	John Harrisson			
	For 10 gals Winter Oil for his			
	family @ 80 cs /10m° 3		8	"
51	Charles Fleeming			
	For 1 gal. Winter Oil /10m° 4		"	80
66	Bennet Willcox & C°			
	For 1 bbl Sum° Oil /10m° 7			
	29 net gals @ 70 cs		20	30
14	William Coffin			
	For 1 bbl Sum° Oil /10m° 8			
	29 net Gals @ 70 cs		20	30
70	Griffin Barney			
	For 1 gal. Sum° Oil /10m° 11/		"	75
64	Barker & Briggs			
	For 1 bbl. Sum° Oil /10m° 12/			
	34 net gals @ 68 cs		23	12
67	Peleg Clark			
	For 1 bbl Sum° Oil /10m° 12/			
	29 1/2 net Gals @ 70 cs		20	65
63	William T Russell			
	For 4 gals Sum° Oil @ 75 cs		3	"
66	Bennet Willcox & C°			
	For 2 1/2 gals. Winter Oil @ 85 cs /10m° 18/		2	12
72	Butler & Allen			
	For 1 bbl. Sum° Oil /10m° 18/			
	29 net gals @ 70 cs		20	30
				104 25

New Bedford Tenth Month 1825

59	Sundry Acts Dr to Stock no 5			
	amo brought forward		124 25	
85	Charles Grinnell			
	To 9 1/2 gals Winter Oil @ 80 cts 10mo 18		7 60	
36	James Bosworth			
	To 1 bll Sum Oil 11mo 19			
	47 1/2 net Gals @ 70 cts		33 25	
76	Cash Account			
	Rec for 5 1/2 gals Sum Oil @ 75 cts		4 12	169 22
	Peirce Fox			
45	Fish & Grinnell Dr to Stock no 5			
59	To Invoice of 150 boxs Spm Candles			
	sent them per Sloop Ann Capt			
	Allen 10mo 31 - 4335 1/2 lbs			
	1mo 1826. Rec Sales of 4 boxs net pds			25 20
	146 boxs transfered to Fish Grinnell & Co			
55	Expense Act Dr to Cash Act			
76	pd I R Anthony for labour getting			
	Oil out of Cellar &c		75	
	pd Enos Peckham Masons bill		2 94	3 69
41	David Anthony Dr to Stock no 5			
59	To Invoice of 56 boxs Candles			
	sent him per Sloop Jenny			
	Capt West 11 mo 4 - 1355 lbs			
	11mo 29. 1825 Rec Acct Sales net proceeds			483 38
43	Elisha Nathaway & Co Dr to Stock no 6			
73	To Invoice of 92 Casks Fall Strained			
	Oil sent them per Sloop			
	Pomona Capt Akin 11mo 9			
	4044 net Gals.			
	5mo Rec Sales net proceeds			2574 49

New Bedford Eleventh month 1825

86	Richard G Rowland of Baltimore D^r^			
59	Stock N^o^ 5			
	For Invoice of 60 Casks Winter			
	pressed Oil from Body / 100			
	boxes Sperm Candles, sent him			
	per Sch^r^ Jane Capt Tripp 11 m^o^ 9			
	3339 net Gals. Winter Oil			
	27968 ^lbs^ Sperm Candles			
	2 m^o^ 1. 1826 Rec^d^ A/c Sales 100 boxes candles	1020 50	3239	29
	4 m^o^ 1826 Rec^d^ Sales 60 casks W Oil net pay	2218 79		
11 m^o^ 12	36 James Bosworth D^r^ to Stock N^o^ 6			
73	For 1 Bbl Fall Strained Oil			
	32 1/2 net gals. @ 68 cts.		22	10
59	Sundry Acts D^r^ to Stock N^o^ 5			
66	Bennet Willcox & Co			
	For 2 gals. Winter Oil @ 80 cts / 11 m^o^ 1 /	1 60		
60	Samuel Audsley			
	For 3 gals. Sum^r^ Oil @ 75 cts / 11 m^o^ 3	2 25		
64	William Knights			
	For 1 Bbl Sum^r^ Oil / 11 m^o^ 5			
	gauge 29 gals. 28 1/2 net gals @ 70 cts	19 95		
64	Barker & Briggs			
	For 1 Bbl Sum^r^ Oil / 11 m^o^ 5			
	gauge 28 1/2 - 28 net gals @ 68 cts	19 04		
63	William T Russell			
	For 1 gal. Winter Oil / 11 m^o^ 7 /	" 80		
84	John B Smith			
	For 2 gals. Winter Oil / 11 m^o^ 10 /	1 60		
70	Griffin Barney			
	For 1 gal. Sum^r^ Oil / 11 m^o^ 10 /	" 75		
79	Russell Booth			
	For 2 gals. Sum^r^ Oil @ 75 cts / 11 m^o^ 10 /	1 50		
76	Cash Acct			
	Rec^d^ for 13 1/2 gals. retail @ 75 cts	10 12	57	61

New Bedford Eleventh Month 1825

✓78 ✓59	Joseph Brownell Dr to Stock no 5 For 2 gals. Sum Oil @ 75 cts / 11 mo 3		1 50
11mo 15 ✓55 ✓15	Capense Act Dr to William White Junr & Co For 4 balls wick Yarn 22½ @ 14 & 60 cts		13 50
✓15 ✓59	Fish & Grinnell Dr to Stock no 5 For Invoice of 21 Casks Winter Oil 1 no 1 from head, sent them per Sloop Experiment Capt Taber. 11 mo 16 1641½ net Gals. 1 mo 1826. Rec Sales of 11 Casks net proceeds 10 Casks transfer'd to Fish Grinnell & C		554 62
✓89 ✓73	Dudley & Markay of New York Dr to Stock no 6 For Invoice of 40 Casks Fall Strain'd Oil sent them per Sloop Experi- ment Capt Taber 11 mo 16 1754½ net gals. 2 mo 1. 1826. Rec Act Sales net proceeds		1086 —
✓87 ✓42	Capense Act Dr to Sundry Acts To Benjamin R Tucker For 3 Oil Bbls @ 80 cts	240	
✓13	To Noel Taber For 2 ditto @ 70 cts	140	
✓76	To Cash pd Capt R Perry freight of 106 Bbls Oil & 50 boxes Candles to Phia per Sloop Maria Capt Stott	4740	
✓66	To Elisha Dunbar For 10 bbls @ 70 cts	7 —	58 20

New Bedford Eleventh month 1825

11mo 17 83 Samuel C Bunting Dr to Stock No 6-
73 For Invoice of 40 Casks Tall
Strain'd Oil sent him per Brig
Sarah Capt Sears 11mo 17-
1890½ net Gals.
4mo 17. 1826 Bal Sales net proceeds 1077 33

90 David Coffin Dr to Capense Acct
87 For 16 pipes gauging 2780 gals
88 Bbls 8 gals @ 90 cts ... 79 20
For 61 Hhds gauging 7838 Gals
248 Bbls 26 gals @ 85 cts ... 211 50
For Ship Desper
For 176 Casks gauging 23222 Gals
737 Bbls. 6½ gals @ 85 cts ... 626 45 917 15
For Ship Abigail

87 Capense Acct Dr to Cash
76 paid for the following Labour
John Gilbert 6mo 4 15 48
Isaac Simons from 2mo to 6mo 35 "
Joseph Antone from 1mo to 3mo 10 "
Allen Booth from 1mo to 4mo 8 "
Cushman 3 nights 3 "
Harvey Tobey from 1mo to 3mo 12 "
Dan Caswell 10¾ nights 10 70
Pardon Tripp from 1mo to 7mo 150 50
L Tobey from 1mo to 3mo 11 "
L Washburn 18 nights 18 "
Capt Billings 10½ D° 10 50
Alfred Leonard fm. 1mo to 3mo 75 25
Wm Parker 5mo 14 to 6mo 1 20 "
Geo. King 1mo 8 to 4mo 29 91 50
Godfrey Congdon 1mo 1 to 6mo 3 127 50
Jno Paun 1mo 1 to 10mo 1 326 81 1034 24

Carried forward

New Bedford Eleventh Month 1825

11mo 1	87	Expense Act Dr To Cash			
	76	amount brought forward		1034 24	
		Jno Smith from 1mo to 6mo		33 .	
		Jos Mosher 2mo to 5mo		36 .	
		Jas. Bowyer 2mo to 11mo		94 .	
		Jno Watkins 10 nights		10 .	
		J. Hughes from 3mo to 7mo		109 25	
		Jos. Tipson 8mo to 10mo		39 17	1355 66
	76	Cash Dr To Bills Receivable			
	6	Rec'd am't of Robt Roberson Note			
		dated 8 Dec 1824 at 4 months -			
		at the time it was due . .		137 05	
		Rec'd Am's Barston & Ruggles Note			
		dated 8 Nov. 1824 at 4 mos		461 15	598 20
	6	Sundry Acts Dr To Bills Receivable			
	53	William B Rotch & Co			
		For 3/4 ths of Charles Kadwins Note			
		dated 4mo 8. 1825 at 4 months			
		rec'd by them		1489 54	
	63	William T Russell			
		For 1/4 th Ditto rec'd by him		496 51	1986 05
	6	Bills Receivable Dr To David Coffin			
	90	For his note dated 9mo 10. at 4 mo.			
		on Act of Cash sold him . .		290 .	2907 0
11mo 2	14	William Coffin Dr To Cash			
	76	p'd him on Act			100 .
	6	Bills Receivable Dr To David Coffin			
	90	For Benj'a Rodmans Note dated			
		9mo 5 at 4 months for bal of Act			636 45

New Bedford Eleventh Month 1825

11mo 24 43 Elisha Rathaway & Co Dr to Stock no 6
73 For Invoice of 50 Casks Fall
Strained Oil sent them per
Sloop Traveller Capt Crowel
11mo 21. 2117 nett Gals.
2mo 1826 Rec Nett Sales nett proceeds - - - 1342 87

87 Expense Act Dr to Cash
76 pd T J Dyre for new brand &c 6 45

11mo 24 59 Sundry Act Dr to Stock no 5
92 Gideon Howland of New York
For Invoice of 10 Casks Sperm Oil
sent him per Sloop Ann Capt
Allen 11mo 24. 897 nett Gals nett proc. 534 79
892 Hussey & Mackay
For Invoice of 15 Casks Winter
Oil & 60 boxes Sperm Candles sent
them per Sloop Ann Capt Allen
11mo 24. 548 nett Gals W. Oil
1741 3/4 lbs Candles
5mo 5. Rec Sales nett proceeds 983 83
45 Fish & Grinnell Dr to Stock no 6
73 For Invoice of 50 Casks Fall strained
Oil sent them per Sloop Ann
Capt Allen 11mo 24. 2096 1/2 nett gals.
1mo 1826 Rec Sales of 7 casks nett pas 100 59
43 casks transfd to Fish Grinnell & Co

11mo 25 87 Expense Act Dr to Cash
76 pd Capt Jos. Allen for 109 Oil
Bbls @ 80 cs . 80 "
pd F Hughes for 1 Oil Bbl 1 "
pd Thos Allens bill of Tunnage 5 32 86 32

New Bedford Eleventh month 1825

64	Barker & Briggs D^r^ to Stock		nº 6	
73	For 1 bbl Sum^r^ Oil 34 gals @ 68 cs			23 12
59	Sundry Acts D^r^ to Stock nº 5			
13	Noel Taber			
	For 13 gals Sum^r^ Oil @ 70 cs / 11 mo 14		9 10	
79	Russell Booth			
	For 3 gals Sum^r^ Oil @ 75 cs / 11 mo 15		2 25	
81	Samuel Leonard			
	For 4½ gals. Sum^r^ Oil @ 75 cs / 11 mo 21		3 37	
9	Gilbert Russell			
	For 2 gals Sum^r^ Oil @ 75		1 50	
91	William Coffin			
	For 5 gals: Sum^r^ Oil @ 75 cs 11 mo 24		3 75	
48	Samuel W Heath			
	For 2 gals Sum^r^ Oil @ 75 / 11 mo 26		1 50	
63	William T Russell			
	For 1 gal. Winter Oil		„ 80	
30	Joseph B Anthony			
	For 20 lb Canales @ 38 cs	7.60		
	5 gals Sum^r^ Oil @ 75 cs	3.75		
	2 gals Winter D° @ 80 cs	1.60	12 95	
76	Cash Acct			
	Rec^d^ for 8½ gals @ 75 cs retailed		6 37	41 59
41	Sundry Acts D^r^ to David Anthony			
	For net proceeds of Invoice of 50			
	bbls Sperm Canales of Stock nº 5			
	sent him 11 mo 4, per Sloop Henry			
	Capt West, as per his acct Sales			
	dated 11 mo 28. 1825 due 5 mo 20. 1826		483 38	
53	William B Rotch & Co			
	For ¾ ths placed to their credit		362 53	
63	William T Russell			
	For ¼ th placed to his credit		120 85	483 38

New Bedford Twelfth month 1825

✓ 64	William Knights Dr to Stock nº 6			
✓ 73	For 1 bbl strained Oil 29 gals @ 70 cts		20 30	
	Less 1 1/2 gals thick Oil returned @ 70 cts		8 05	12 25
✓ 63	William T Russell Dr to			
✓ 68	William & Allen			
	For balance his acct assumed by W T R			26 64
✓ 43	Sundry Acts Dr to			
	Elisha Hathaway & Co			
	For net proceeds of Invoice of 40 casks Winter Oil Stock nº 5. sent them 28 Sept. 1825 per Sloop Traveller Capt Crowel, as per their account Sales dated 9 Dec. 1825. due 2 May 1826		1383 61	
✓ 53	William R Rotch & Co			
	For 3/4 ths placed to their credit		1036 20	
✓ 63	William T Russell			
	For 1/4 th placed to his credit		345 41	1383 61
	W T R $345.41			
Rm 162 7	Pardon Tabor Dr to Cash			
✓ 76	p[er] him bal. of acct			22 75
✓ 72	Butler & Allen Dr to Stock nº 6			
✓ 73	For 1 bbl Sum Oil 35 gals @ 68 cts			23 80
✓ 53	William R Rotch & Co Dr to			
✓ 82	Isaac Manchester			
	For Lucy A Hamons order in favr I Manchester			15 96

New Bedford Twelfth Month 1825

	Sunday Acct Dr to Stock No 5			
79	Russell Booth			
	For 1 gal Sum Oil 12mo 10		" 75	
	" 3 gals Ditto 75 cts 12mo 14		225	3 "
9	Gilbert Russell			
	For 2 gals Ditto 12mo 11		1 50	
36	Abraham Shearman			
	For 7 gals Winter Oil 75 cts 12mo 13		5 25	
70	Griffin Barney			
	For 1 gal Sum Oil 12mo 14		" 75	
91	William Coffin			
	For 2 gals Sum Oil 75 cts 12mo 16		1 50	
66	Bennet Willcox & Co			
	For 1 bbl Sum Oil 30 gals 70 cts		21 "	
28	William R Roach			
	For 1 box Candles deliv'd Nathan			
	Lane pur his order 29 lbs 37 cts			
	& Box 25 cts		10 98	
76	Cash Acct			
	Rec for 16½ gals Sum Oil 75 cts			
	retail	12 37		53 35
				56 35
87	Expence Acct Dr to Cash			
76	pd freight of paper & Potash pur			
	Sloop Beaford from Boston			1 44
30	Joseph B Anthony Dr to Stock No 6			
73	For 1 bbl Sum Oil deliv'd Bates &			
	Allen pur his order 34 gals 70 cts			23 80
63	William T Russell Dr to			
60	Ship Paradise			
	For amt of his Acct assumed by			
	W T R			31 98

New Bedford Twelfth month 1825

12mo 19 ✓28 William B Rotch D.r to Stock No 5
✓59 To 2 boxes Candles sent to Mr
Stockton of Princeton
28½ - 28½ - 57 lbs @ 37 cts . . . 21 09
2 Boxes @ 25 cts . . . . " 50
1 Key W. Oil 14 gals @ 75 cts Key 50 cts
✓ for Mr Stockton 10 50
1 Key ditto 17 gals @ 75 cts 12 75
for Mrs Harrison of New York
sent on board Sloop Ann for N York . . 44 84

✓80 George Brayton D.r to Cash A.c
✓576 p.r Him on a/c of Market Casks . . . 100 "

12mo 19 ✓19 Abraham Barker D.r to Stock No 5
✓59 To 9 Casks Sum.r Oil
gauging 312 net gals @ 68 cts 212 16
To 2 Bbls Winter Oil
65 net gals @ 75 cts . . 48 75 260 91

✓43 Sundry A.cts D.r to Elisha Rathaway & Co
To net proceeds of Invoice of 30 Casks
Winter Oil, Stock No 5 - sent them
per Sloop Traveller Capt Crowell
3d Sept 1825 - as per their A.ct Sales
dated 15 Dec.r 1825, due 22 Apr.l 1826 157 38
✓53 William B Rotch & Co
To 3/4 ths pd to their cr . 183 78
✓63 William T Russell
To 1/4 th pd to his cr . . 39 460 157 38

New Bedford Twelfth month 1825

45 Sundry Acts D'h Fish & Grinnell
For net proceeds of Invoice of 80 casks
Winter Oil Stock N°5. sent them
per Sloop Ann Capt Allen 22 Sept 1825.
as per their Acct Sales dated 12m°14. 1825
due 1m°26. 1826 . . . 2063 "

53 William R Roth & C
For 3/4 Ths plans to their credit 1547.25

63 William T Russell
For 1/4 th plans to his credit 515 75 2063 "

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59 Sundry Acts D'h Stock N°5
92 Gideon Howland
For Invoice of 20 casks Winter Oil
sent him per Sloop Ann Capt Wood
12m°16. 1825 - 1530 net gals
Jan'y. 20. 1826 Rec'd Acct Sales net proceeds 990 12

45 Fish & Grinnell
For Invoice of 33 casks Winter Oil
sent them per Sloop Ann Capt Wood
12m°16. 1825 - 1666 net gals.
4m°1826 Rec'd Sales net p'ds. . . 960 42
For Invoice of 100 boxes Candles sent
them per Sloop Ann Capt Wood
12m°16. 1825 - 2747 1/2 lbs.
4m°1825 Rec'd Sales net proceeds . . 907 22

86 Richard G Howland
For Invoice of 82 casks Winter Oil
sent him per Sloop Traveller
Capt Crowell, 12m°21. 1825 - 8385 1/2 gls
5m°2. 1826 Rec'd Sales net proceeds . . 3070 65
For Invoice of 250 boxes Candles sent him
per Sloop Traveller Capt Crowell
same time 70133/4 lbs.
9m°2. 1826 Rec'd Sales net proceeds 23068 1/2 10235 30

New Bedford Twelfth month 1825

7	Pardon Taber Dr to Stock No 5		
59	For 1 bbl Winter Oil 35 net gals 75cs		26 25
71	Sundry Acts Dr to John Harrisson		
	For $500 remitted by him from Charleston, to Henry Grinnell dec 12mo 11 – also $200 remitted to ditto dec 23d of 12mo –		
53	William B Rotch & Co		
	For 3/4 ths pr Thm	525 "	
63	William J Russell		
	For 1/4 th sold by him	175	700 "
80	Capt Henry Gibbs Dr to Stock No 5		
59	For Interest on bal of his Act 3 mos		5 77
12mo 23 76	Cash Act Dr to Capt Henry Gibbs		
80	Rec of him bal. of act		391 33
26 36	James Bosworth Dr to Stock No 6		
73	For 1 bbl Sum Oil 36 1/2 net gals 70cs		25 55
63	William J Russell Dr		
36	to James Bosworth		
	For am t Bosworths Shop Makers bill against W J R		55 78
36	James Bosworths New Act Dr		
36	to His Old Account		
	For bal. old a/c transfd to debit of new		47 32
60	Charles F Warren Dr to Stock No 5		
59	For 1 box Candles 23 3/4 lbs 37cs	8 78	
	Box for ditto	25	9 03

New Bedford Twelfth month 1825

✓ 44	Sundry Acts Dr to Henry Grinnell			
	For net proceeds of Invoice of 30 casks			
	Winter Oil Stock No 5 sent him			
	13 Sept 1825 per Sloop Experiment			
	Capt Tabor, as per his Acct Sales dated			
	22 Dec 1825 – due 27 March 1826		1167 01	
✓ 53	William R Botch & Co			
	For 3/4 ths pl and to their credit		875 26	
✓ 63	William J Russell			
	For 1/4 th pl and to his credit		291 75	1167 01
✓ 73	Stock No 6 Dr to Sundry Acts			
	For 4439 gals Body			
	1809 – " Head			
	6248 Gals Oil @ 78 cts		4873 44	
	purchasing of W J Russell			
✓ 53	William R Botch & Co			
	For 3/4 ths of $4873.44		3655 08	
✓ 63	William J Russell			
	For 1/4 th of ditto		1218 36	4873 44
✓ 87	Expense Act Dr to Cash			
✓ 76	pd Peleg Gray pr of Candle paper fm Boston		5 51	
✓ 70	To Chapman & Alden			
	for Old Canvas for hanging Sails		" 54	6 05
✓ 70	Chapman & Alden Dr to Cash			
✓ 76	pd Thurston bal of Act			" 30
✓ 87	Expense Act Dr to Cash			
✓ 76	pd Ad Jabez pr bill fm New York		18 16	
	" J & G Howland's Wharfage bill		2 76	
	" Wm Jabez bill of Sundrys		3 42	
	" Postage bill to 12m 31. 1825		6 37	30 71

New Bedford First month 1826.

1mo 5 87 Expense Acct Dr
15 William White Junr & Co
For 46 lbs 12 oz Candles wick 28 20

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12 76 Cash Dr to Samuel Leonard
81 Rec of him bal. of Acct 9 37

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59 Sundry Acct Dr to Stock No 5
29 William Tallman
For 10 gals Sum Oil @ 70 cts 12mo 21 1825 7 .
63 William T Russell
For 1 gal. winter Oil 80
" 3 gals Sum @ 75 2.25 3 05
9 Gilbert Russell
For 2 gals. Winter Oil @ 80 cts 1 60
48 Samuel W Heath
For 2 gals Sum Oil @ 75 12mo 28 1 50
94 Josiah Wood
For 5 gals Sum Oil @ 75 cts 12mo 28 3 75
94 Abner Dowland
For 2½ gals W. Oil @ 75 1mo 31 1 50
79 Russell Booth
For 1 gal Sum Oil 1mo 6 " 75
9 Gilbert Russell
For 4 lbs Candles @ 38 cts 1mo 7 1 52
64 William Knights
For 2 lbs White Oil 1mo 9
56½ wt gals @ 75 cts 42 37
70 Griffin Barney
For 1 gal. Sum Oil 1mo 10 " 75
30 Joseph B Anthony
For 2 gals Winter Oil @ 80 cts 1mo 10 1 60
60 Samuel W Rudderg
For 3 gals Sum Oil @ 75 1mo 13 2 25
81 Samuel Leonard 4 gals @ 75 cts 1mo 15 3 00 70 64

New Bedford First Month 1826

1mo 13	76	Cash Act Dr to Stock No 5		
	59	Rec for 9½ gals Sum Oil 375 cs		
		retaled since 12mo 19		7 12
	87	Sundry Act Dr to Expense Act		
	94	Ivory N Bartlet		
		For 4316 Oil Soap 36 cs (12mo 21	2 58	
	76	Cash Act		
		Rec for 1396 Soap 36 cs	8 34	10 92
	59	Sundry Act Dr to Stock No 5		
	45	Fish Grinnell & Co		
		For Invoice of 180 boxes Sperm Candles sent them per Sloop Eliza Allen 1mo 6. 1826 - 5142½ lbs		
		9mo 28 Rec Sales, net proceeds	1678 47	
	92	Gideon Rowland		
		For Invoice of 32 Casks Winter Oil sent him per Sloop Eliza Allen 1mo 6. 1826 - 1130½ net gals.		
		4mo 7. 1826 Rec Sales net proceeds	674 03	
	45	Fish Grinnell & Co		
		For Invoice of 54 Casks Winter Oil sent them per Sloop Ann Capt Wood. 1mo 12. 2572 net gals.		
		4mo 1826 Rec Sales net proceeds	1561 65	3914 15
void =		Barker & Briggs Dr to Cash Act pd		
	76	Cash Act Dr to Barker & Briggs		
	64	For bal of this Act disc with W T Russell		1 92
	87	Expense Act Dr to Barker & Briggs		
	64	for amt this bill of wood since Dec 1824		97 74

New Bedford First month 1826.

1m 20	6	Sundry Acts Dr to Josiah Bradlee & Co		
		For net proceeds of Invoice of 50 casks		
		Winter Oil, Stock No 5, sent them		
		7 Sept. 1825, per Sloop Pomona Capt		
		Akin - as per his Acct Sales dated		
		13 Jany. 1826 - due	169825	
	53	William B Rotch & Co		
		For 3/4 ths placed to their credit	12773	
	63	William J Russell		
		For 1/4 th placed to his credit	42452	169825
1m 21	87	Expense Acct Dr to Cash Acct		
	76	For Cash pd Fall River Iron Works		
		for castings for Slack press		69 00
	92	Sundry Acts Dr to Gideon Howland		
		For net proceeds of Invoice of 20 casks		
		Winter Oil Stock No 5, sent him		
		per Sloop Ann Capt Wood - as		
		per his Acct Sales dated 7 Jany. 1826		
		due 5 May 1826	99012	
	53	William B Rotch & Co		
		For 3/4 ths placed to their credit	74259	
	63	William J Russell		
		For 1/4 th placed to his credit	24753	99012
	87	Expense Acct Dr to William J Russell		
	63	For Oil Casks rec'd of David Anthony		
		at sundry times since 4 mo 1825		
		& Pr in his Acct to 10 ult	131 13	
		Interest on ditto	4 40	13553
	87	Expense Acct Dr to Nathan Taber		
	69	For bal. of his blacksmith's bill		8 06

New Bedford First Month 1826

41 Sundry Acts Dr to David Anthony

For net proceeds of 7 Casks Sum Oil
& 5 Casks Winter Oil (of Stock no 5)
of Invoice of 60 casks Winter & 10 casks
Sum sent him 9 mo 15. 1825 per Sloop
Henry Capt West, as per his Acct Sales
dated 12 mo 31. 1825 - due 378 13

53 William R Roth & Co

For 3/4 ths pland to this credit 283 60

63 William T Russell

For 1/4 th pland to his credit 94 53 378 13

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41 David Anthony Dr to Stock no 5

59 For 55 casks of Winter Oil & 4 casks
Sum Oil, remaining on hand
12 mo 31. 1825. of Invoice of 60 casks
Winter & 10 casks Sum sent him
13 Sept. 1825 - Sales rec'd of 7 casks
Sum & 4 casks of Winter, as per entry
above -

5 mo 1826 Rec'd Sales net proceeds - - - 2141 41

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63 William T Russell Dr
75 Job Eddy

For bal of his acct assumed by W T R 75 40

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87 Expense Acct Dr to Cash Acct

76 pd Capt R West's bill of freight &c from Prov. 20 92
" Jn° Gilbert's wages from 9 mo 16 to 12 mo 13 1825 75 84
" J. Hughes Dº " 1825 7 mo 31 to 1 mo 1 1826 14 93 33
" Jos Lipson Dº " 8 mo 8 to 1 mo 1 1826 11 06 7
" Isaac Simons Dº " 9 mo 10 to 1 mo 21 8 4 25
" James Bowyer Dº " 11 mo 19 to 1 mo 21 5 5 50
" Jn° Paun Dº " 9 mo 1 to 1 mo 1 9 9 25 59 5 76

New Bedford First month 1826

1mo 24	81	Sundry Acts Dr To Ship Midas			
	63	William T Russell			
		For Amt Jno Coggeshalls bill			
		against Ship Parnasso . .		52 14	
	73	Stock No 6			
		For 2 Casks head matter			
		218 1/3 gals @ $1. received of			
		Jno Coggeshall . . .		21833	270 47
	81	Ship Midas Dr To Stock No 6			
	73	For 223 gals Sum Oil delivd			
		Jno Coggeshall for bal of Act . .			15157
	63	William T Russell Dr To			
	6	Bills Receivable			
		For Amt Jno C Haskels Note at			
		6 months dated 22 Jan 1825			
		Rec by him . . .		470 98	
		For David Coffins Note at 4 months			
		dated 9 mo 10. Rec by him . .		290 70	
		For Benja Rodmans Note at 4 months			
		dated 9 mo 5. Rec by him . .		626 45	1388 13
	53	William R Rotch Jr Dr To Sundry Acts			
	28	To William R Rotch			
		For bal his Act assumed by them		190 72	
	30	To Joseph B Anthony			
		For Ditto Ditto . . .		79 47	
	57	To Charles Fleming			
		For Ditto Ditto		5 40	
	67	To Peleg Clark			
		For Ditto Ditto		37 97	
					313 56

New Bedford First Month 1826

1m 25 76 Cash Act Dr to William T Russell
63 For balance transfered . . . 1863 33

" 26 87 Expense Act Dr to Pardon Taber
7 For 1813/4 lb Candle paper @ 12½ cts 22 71

71 Sundry Act Dr to John Harrisson
For $400 remitted by him from
Charleston to Henry Grinnell
of New York - due 1m 16
53 William R Botch & Co
For 3/4 ths received by them 300 .
63 William T Russell
For 1/4 th received by him - - 100 . 400 "

87 Expense Act Dr to Cash
76 pd wharfage bill at Russells
wharf from May 1825 to Jany 1826 74 38

1m 30 73 Stock No 6 Dr to Sundry Acts
For Sperm Oil bot of Wm C Nye
of Brig Indian Ships cargo viz
13 casts Body 2074 net gals
6 Do Head 828
2902
lep thrown in 2
2900 gals @ 75 cts 2175 "
65 25 2240 25
add 3 per ct.
Note given at 8 months with 3 p ct added
53 William R Botch & Co
For 3/4 ths of the Note to be pd by them 1680 19
63 William T Russell
For 1/4 th Ditto Ditto 560 06 2240 25

New Bedford First month 1826

1m 30 91 William Coffin Dr
69 Nathan Taber
For W Coffin order per N Taber
for bal. of N Taber Acct 16 77

59 Sundry Acts Dr to Stock No 5
9 Gilbert Russell
For 2 gals. Winter Oil @ 80 cs 1.60
" 2 gals Sum @ 75 1.50 3 10
91 William Coffin
For 5 gals Sum Oil @ 75 cs 3 75
63 William T Russell
For 1 gal. Winter Oil " 80
84 Barque Elizabeth
For 14 lb Canales @ 34 cs 4.76
" 1 Keg Sum Oil 10 gals @ 70 cs. " 11 76
79 Russell Booth
For 3 gals. Sum Oil @ 75 cs 2 25
64 Barker & Briggs
For 10 lbs Canales @ 36 cs 3 60
76 Cash Acct
Rec for 10 gals Sum Oil Retailed
from 1m 1 to 1m 31 @ 75 cs 7 50 32 76

87 Expense Acct Dr to Barque Elizabeth
84 For 8 Oil bbls @ 40 cs 3 20
Less 33¾ lbs Oil Soap @ 6 cs 2 02 1 18

43 Elisha Hathaway Esq Dr to Stock No 5
69 For Invoice of 30 casks dark Winter
Oil & 15 casks Sum Oil sent them
per Sloop Bedford Cape Fear
27 Jan. 1826 - 1962 gals 60. 818 Sum.
19 May 1826 Rec Sales net proceeds 1776 03

New Bedford Second Month 1826

89 Sundry Acts Dr to Hussey & Mackay
For net proceeds of Invoice 40 casks
Straind Oil Stock No 6 sent them
16 Nov. 1825 per Sloop Experiment
as per their Acct Sales dated 18 Jany 1826
due 18 Apr. 1826 . . . 1086 .
53 William R Rotch & Co
For 3/4 ths placed to their credit 814 50
63 William T Russell
For 1/4 th placed to his credit . 271 50 1086 .

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92 Sundry Acts Dr to Gideon Howland
For net proceeds of Invoice of 10
Casks Sum Oil sent him 24 Nov
1825 per Sloop Ann - as per his Acct
Sales dated 17 Jany 1826 - due 6 May - 534 79
53 William R Rotch & Co
For 3/4 ths placed to their credit 401 09
63 William T Russell
For 1/4 th placed to his credit 133 70 534 79

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19 Sundry Acts Dr to Abraham Barker
53 William R Rotch & Co
For Lucy Hammonds order to A Baker
for amt his bill of sundries supplied
Capt Hammonds family . . 107 02
59 Stock No 5
For 4 mos 17 ds Interest on bill of Oil 5 96
87 Expense Acct
For amt his bill of wood 4 19
63 William T Russell
For Cash he receives for balance
of amount 143 74 260 91

New Bedford Second Month 1826 -

2m° 30	87	Expense Act Dr to Cash Act			
	76	pd Robt Pillman bill for labour			
		on Slack purses		41	41
	87	Expense Act Dr to Pardon Taber			
"	7	For 229½ lb Canal paper @		28	68
	87	Expense Act Dr to			
"	15	William White Junr & Co			
		For 35 lb Canal wick @ 60 cs		21	"
	16	Michael Graham Dr to Stock n° 2			
	17	For Interest on his a/c $20.25. from			
		12m° 30. 1822 to 1m° 30. 1826			
		3 years 1m°.		3	74
	76	Cash Act Dr to Michael Graham			
	16	Rec'd Cont Grinnell bal of his a/c		23	99
"	36	Abraham Shearman Junr Dr to Stock n° 5			
	59	For 7 gals. Sum Oil @ 70 cs	4 90		
		5 lb Sperm Candles @ 38 cs	1 90	6	80
	87	Expense Act Dr to Cash			
	76	pd R & D Sullings for bras Cock &c		2	72
	95	John R. Parrow of Norfolk Dr to			
	59	Stock n° 5			
		For Invoice of 50 boxes Sperm. Candles			
		sent him per Sloop Pomona			
		Capt Cowell 10 Feby. 1826			
		1450 lb. @			
		4 Feby Rec'd Bal of Sales in Ps cas		51	41

New Bedford Second Month 1826

2m° 14 ✓76 ✓85 Cash Act Dr to Charles Grinnell
Bal of him Acct his Act 760

17 ✓75 ✓59 Job Eddy Dr to Stock N°5
For 1 Tierce best Winter Oil
63 gals. ½ out - 62½ gals @ 75 cs . . . 46 87

✓83 Sundry Acts Dr to
Samuel C Bunting
For net proceeds of Invoice of 32 casks
Strained Oil Stock N°5. Sent him
per Sloop Carolina Capt Perry
26 Aug. 1825 as per his Acct Sales
dated 25th Jany. 1826, due 12m° 17. 1825 1323 16
For net proceeds of Invoice of 50 casks
Winter Oil Stock N°5 Sent him per
Sch. Jane Capt Tripp 23 Sept. 1825
as per his Acct Sales dated 25 Jany 1826
due 10 Jany. 1826 . . . 2177 16
✓53 William B Rotch & Co 3500 32
For ¾ths placed to their credit 2625 24
✓63 William T Russell
For ¼th placed to his credit 875 08 3500 32

✓43 Sundry Acts Dr to
Elisha Hathaway & Co
For net proceeds of Invoice of 40 casks
Winter Oil Stock N°5 sent them
per Sloop Pomona Capt Atkins
1st Oct. 1825 - as per their Acct Sales
dated 30 Jany. 1826, due 25 June 1826 1302 23
✓53 William B Rotch & Co
For ¾ths placed to their credit 976 67
✓63 William T Russell
For ¼th placed to his credit 325 56 1302 23

New Bedford Second Month 1826.

2mo 1826 87 Expense Act Dr to Cash
76 pd Jabez Sprs bill of Whafage
& Landries for Canal works . . 17 91
pd Capt Crowells freight bill . . . " 77

43 Sundry Accounts Dr to
Elisha Hathaway & Co
For net proceeds of Invoice of 50
casks strained Oil Stock No 6
sent them per Sloop Traveller
Capt Crowell 21 Nov. 1825 —
as per their Acct Sales dated 17 July
1826 — due 22 July 1826 . 1342 87

53 William R Rotch & Co
For 3/4 ths placed to their credit 1007 15

96 William T Russell
For 1/4 th placed to his credit . 335 72 1342 87

73 Stock No 6 Dr to Sundry Accounts
For Sperm Oil purchased of Joseph
Rotch & Ship Sophias cargo
last Sept — viz
Head — 9 94
Body 1884 3/4
2478 3/4 Gals. @ 75 ¢ 1859 06

53 William R Rotch & Co
For 3/4 ths paid by them 1394 29

96 William T Russell
For 1/4 th paid by him . 464 77 1859 06

87 Expense Act Dr to Cash
76 pd Judah Butler for 2
Marking irons . . . . 3 "

New Bedford Second month 1826

v 87 Expense Act Dr
v 53 William R Rotch & Co
For Amt this bill of Oil cask
of Barque Elizabeth . . . 171 82

v 53 William R Rotch & Co Dr
Sundry Accts
v 5 To Joseph Rotch
For Amt his Act transfered 6 "
v 84 To Barque Elizabeth
For Amt this Act transfered . 1058
v 85 To Brig By Chance
For Ditto Ditto . . . 266 1924

v 87 Expense Act Dr
v 96 William F Russell
For his services Manufacturing
Stock No 5 . 122163 gals
484 3/4 tuns @ 4/4 dolls . . 20618

86 Sundry Accts Dr
void Richard G Rowland
For this Amt he paid to Henry
Payson & Co of Baltimore to the credit
of W R Rotch & Co 1800 "
void 53 William R Rotch & Co
For 3/4 hds being this proportion 1350 "
void 96 William F Russell
For 1/4 hund of W R R & Co . . . 450 " 1800 "

v 44 Henry Grinnell Dr to Stock No 5
v 59 For 20 casks Winter Oil of Invoice
of 40 casks sent to New Orleans
per No 1826 Rec Fild & Morgan
Sales net proceeds 9598

New Bedford Second month 1826

71 Sundry Acts Dr
John Harrisson
For this amt he remitted to Fish
Grinnell & Co dat 2mo 22. 1826 600 "
96 William T Russell
For 1/4 plaid to his Cr by F G & Co 150 "
53 William R Rotch & Co
For 3/4 ds - Ditto - Ditto 450 " 600 "

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45 Fish Grinnell & Co Dr to Stock No 5
59 For 81 boxes Candles they rec'd
from Henry Grinnell
1 mo 1826 Rec'd Act Sales net pds 826 08

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45 Sundry Acts Dr to Fish & Grinnell
For net proceeds of 4 boxes Candles of
Invoice of 150 boxes sent them
10 mo 31. 1825 - the remainder
transfer'd to Fish Grinnell & Co 25 20
For net proceeds of 11 casks White Oil
of Invoice of 21 casks sent them
11 mo 16 - remainder transfd as above 534 62
For net proceeds of 7 casks of Invoice
of 50 casks Strained Oil sent them
11 mo 24 - remainder transfd as above 100 59
680 41
53 William R Rotch & Co
For 3/4 ths plaid to this credit 510 31
96 William T Russell
For 1/4 th plaid to his credit 170 10 680 41

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87 Expense Act Dr
78 Joseph B Browning
For amt his Black Smiths bill 40 61

New Bedford Second Month 1826

f 45 Fish Grinnell & Co Dr To Sundry Acts
f 59 To Stock No 5
For 10 casks Winter Oil of Invoice of Invoice of 21 casks. sent Henry Grinnell 11 mo 16. 1825. transferd to Fish Grinnell & Co 3 mo 1826 Rec Sales net proceeds — 498 62
For 146 boxs Candles of Invoice of 150 boxs sent Fish & Grinnell 10 mo 31. transferd as above 4 mo Rec Sales net proceeds . . 1430 12
1928 74
f 73 To Stock No 6 . . 1928 74
For 43 Casks Fall Oil of Invoice of 50 casks sent Fish Grinnell 11 mo 24. 1825. transferd as above 3 mo 1826 Rec Sales 43 casks net pds 1138 49

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f 45 Sundry Acts Dr To Fish Grinnell & Co
For net proceeds of 81 boxs Candles they rec from Henry Grinnell as per their Acct Sales dated 1 mo 16. 1826. due 5 mo 17 . . 826 08
f 53 William B Rotch & Co
For 3/4 ths placed to their credit 619 56
f 96 William T Russell
For 1/4 th placed to his credit 206 52 826 08

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f 78 Joseph Browning Dr To
f 96 William T Russell
For balance of his Acct assumed by W T R - - - - - - - 37 61

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f 31 Ichabod Clapp Dr To Cash
f 76 paid him on Acct 100 .

New Bedford Second Month 1826

2mo 27 | 76 | 96 | Cash Act Dr to William T Russell
For balance transfered 201 10

96 | 53 | William T Russell Dr to
William B Rotch & Co
For this amount due from W & R
Rotch & Co to W T R. & now transfered
to equalize their 3/4 of Stock
with his 1/4 th 222 79

53 | 53 | William B Rotch & Co Old Act Dr to
Their New Act
For balance transfered to credit
of New account 4628 45

96 | 96 | William T Russells Old Act Dr to
His New Act
For balance transfered to credit
of New account 1420 48

27 | 87 | 7 | Expense Act Dr to Pardon Taber
For 3 bundles small candle paper
72 1/2 lbs @ 9 . . . . 9 06

30 | 78 | Joseph R Anthony Dr to
Abraham Russell
For amt his Act transfered . . . 3 75

87 | 96 | Expense Act Dr to William T Russell
For Candle paper & pot ash
charged to him in C & Hathaway & Co
Act 24 36

New Bedford Third month 1826

3 mo 44 Sundry Acts Dr to Henry Grinnell
For Sales of 20 Casks Winter Oil of
Invoice of 40 casks sent per Sloop
Experiment 29 Sept 1825. as per his
Acct Sales dated Dec 1825 415 05
(Remaining 20 Casks sent to N Orleans
For Sales of 19 boxes Candles of Invoice
of 100 boxes sent him per Experiment
26 Oct 1825. as per his Acct Sales dated
Dec 1825 187 15
(Remaining 81 boxes transfd to J. F. & Co 602 20

53 William R Rotch & Co
For 3/4 ths placed to their credit 451 65

96 William T Russell
For 1/4 th placed to his credit 150 55 602 20

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73 Stock No 6 Dr to Sundry Acts
For 7632 gals Sperm Oil of Ship
Wm & Elizas cargo. crews shares
purchased of Joseph Rotch Jun
Sept 1825. omitted being entered
7632 gals @ 75 cts 5724 "

53 William R Rotch & Co
For 3/4 ths paid by them 4293 "

96 William T Russell
For 1/4 th paid by him 1431 " 5724 "

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83 Samuel C Bunting Dr to Stock No 5
59 For Invoice of 200 boxes Sperm Candles
sent him per Schr Betty Franklin
3 mo 2. @ 54 & 73/4 Ds
11 mo Rec Sales net proceeds 1830 83

New Bedford Third Month 1826

87 Expense Act Dr to Abraham Shearman Jr
36 For Amt his bill of Stationary 9 42

96 William T Russell Dr
36 Abraham Shearman Junr
For bal of his Act assumed by W T R . . . 263

87 Expense Act Dr to Cash
76 pd A D Richmond for repairing
copper pumps 3 38

59 Sundry Acts Dr to Stock No 5
34 Capt William Hammond
For 1 gal Sum Oil 12 mo 14 . . " 75
96 William T Russell
For 3 gals Sum Oil 75 cts 2 25
84 John B Smith
For 2 gals Sum Oil 12 mo 18 . 1 50
9 Gilbert Russell
For 1 gal Sum Oil & 12 Do winter 80 cts . 75
84 Barque Elizabeth
For 30 lbs Soap 6 cts . . . 1 80
66 Bennet Willcox & Co
For 1 bbl Sum Oil 31 gals 68 cts 21 08
70 Griffin Barney
For 1 gal Sum Oil 12 mo 7 . . " 75
30 Joseph R Anthony
For 4 gals Sum Oil 75 3.00
2 gals Winter 80 1.60 4 60
16 Lysander Washburn
For 38 lbs Soap 6 cts . 2 28
79 Russell Booth
For 1 gal. Sum Oil . . " 75
76 Cash Act 45 57
Rec for 12 gals retailed 75 9 " 54 57

New Bedford Third Month 1836

87 Sundry Acts Dr to Expense Act
94 Josiah Wood
For 239 lbs Soap 6 cts delivd 2mo 13 74
9 Gilbert Russell
For 14 lbs potash 10 cts 1 40 15 14

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95 Sundry Acts Dr to John R Harwood
For net proceeds of Invoice of 50 boxs
Sperm Candles sent him 2mo 10
per Sloop Pomona Capt Crowell
as per his act Sales dated 23 Febr.
due as Cash 51 41
53 William R Roteh & Co
For 3/4 lbs plaud to their credit 38 35
96 William T Russell
For 1/4 lb plaud to his credit 12 86 51 41

3mo 7 John Harrisson Dr to Stock No 5
For Invoice of 8 Tierces pale
void Winter Oil sent him at Char
see entry below leston via New York, per Invoice 367 11

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71 John Harrisson Dr to Sundry Acts
59 To Stock No 6
For 8 Tierces Winter Oil sent him
at Charleston via New York
478 gals 72 cts 344 16
87 To Expense Act
For cartage 50 cts. Wharfage 45. 95
Freight to New York 6. " 6 95 351 11

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41 David Anthony Dr to Stock No 5
59 For Invoice of 50 boxes Sperm Candles
Sent him per Sloop Henry 3mo 9
1415 lbs. - 4mo 1836 Net Sales net pds 463 21

New Bedford Third Month 1826

3 mo 25 Joseph Rickerson Dr To Sundry Acts
91 To William Coffin
For 424 Canal boxes @ 25 cts 106 "
87 To Expense Act
For 24 lbs 2 oz Candle wick 14.47
" 322½ lbs Candle paper @ 560 40.31 54.78 160 78

3 mo 76 Cash Dr To Joseph Rickerson
25 Rec of him bal. of his Act 160 78

" 10 87 Expense Act Dr To Pardon Taber
7 For 212 lbs Candle paper @ 9 c . . 26 50

" 11 91 William Coffin Dr To Cash
76 pd him on Account . . . . . 106 "

" 14 87 Expense Act Dr To Cash
76 pd J R Anthony for labour getting
Oil Stock no 6 out of Stow Cellar . . . 5 "

" 87 Expense Act Dr To Pardon Taber
7 For 236¼ lbs Candle paper @ 9 c . . 29 53

59 Sundry Acts Dr To Stock no 5
95 John R Harwood
For Invoice of 150 boxes 6 p Candles
sent him per Sch Love Capt Perry
4212 3/4 lbs. 3 mo 13 Rec Sales net proc 5 March 1828 1328 70
100 Henry Payson & Co of Baltimore
For Invoice of 100 boxes 6 p Candles
sent them per Sch Jane Capt
Trip pp 3 mo 14 - 2792 lbs
2 Sep 1826 Rec Sales net proceeds. 898 07 2226 77

New Bedford Third month 1826

3mo 18 Sundry Accounts Dr to
✓45 Fish Grinnell & Co
For net proceeds of 43 Casks Fall
Oil & Sperm of Invoice of 50 Casks Stock No 6
sent them 24 Nov. 1825. as per their
Act Sales dated 3 mo 6 1826 due 8 mo 15 1138 49
✓ For net proceeds of 11 Casks Winter
Oil balance of Invoice of 21 Casks
Stock No 5. sent them 16 Nov. 1825
as per their Act Sales dated 3 mo 2. 1826
due 3 mo 4. 1826. . . . . 498 62
1637 11

✓53 William R Roten & Co
For 3/4 ths pl'd to their credit 1227 83
✓96 William T Russell
For 1/4 th pl'd to his credit . . 409 28 1637 11

✓43 Sundry Accounts Dr to
Elisha Hathaway & Co
For net proceeds of 46 Casks Winter Oil
sent them 7 Sep 1825. Stock No 5. as
per their Sales dated 10 March 1826
due 31 July 1826. . . . 1832 81
✓53 William R Roten & Co
For 3/4 ths pl'd to their credit 1374 61
✓96 William T Russell
For 1/4 th pl'd to his credit . . 458 20 1832 81

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22 ✓19 Abraham Barker Dr to Stock No 6
✓73 For 12 bbls Sum Oil (sw'd prsing)
375 1/2 gals net @ 65 cts . . 244 07
6 months Cr from 3 mo 22d

New Bedford Third month 1826

Sundry Acts Dr to

43 Elishar Gathaway Dr

For net proceeds of 60 boxes candles
Stock No 5 sent them 10mo 17. 1825
as per their Acct Sales dated 17th
March 1826 - due 18 June . . 636 48

53 William R Botch Dr

For 3/4 ths placed to their credit 477 36

96 William T Russell

For 1/4 th placed to his credit 159 12 636 48

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96 William T Russell Dr to

60 Charles D Warren

For amt Williams & Warrens bill . . 13 85

3mo 23 76 Sundry Acts Dr to Cash

71 John Harrison

pr Capt Taber Insurance on
46 casks Winter Oil sent him
$3.88 & cartage of Dis N York $1.50 5 38

73 Stock No 6

pr Peter Barney for 94 gals
body Oil @ 32 cts. bot at auction 30 08 35 46

4mo 6 71 John Harrison Dr to Sundry Acts

73 To Stock No 6

For 5 Hhds of Sum Oil sent
him at Charleston via N York
674 1/2 net gals @ 63 cts . 424 93

87 To Expense Act

For pt to N York of Letts 8.60
Cartage 62 cts Wharfage 63 1.25 9 85 434 78

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87 Expense Act Dr to W White Jun

115 For 9 Hhds 275 cts rec 25 May 1825 6 75

omitted

New Bedford Fourth month 1826

4mo 8 15 William White & Co Dr to Cash
✓76 pd them in full 144 06

✓71 Sundry Acts Dr to John Harrison
For his remittance of $400 to Fish
Grinnell & Co. due 4mo 6.
✓53 William R Roth & Co
For 3/4 Hs placed to this credit 300 "
✓96 William T Russell
For 1/4 Hs placed to his credit 100 " 400 "

✓82 Sundry Acts Dr to Isaac Manchester
✓96 William T Russell
For Amt his shoe makers bill 21 56
✓30 Joseph R Anthony
For Amt his order for Ditto . . 14 38 35 94

" 10 2 87 Expense Act Dr
✓15 William White Junr & Co
For 40 1/2 Hs Canal wick 60c . . 24 30

✓86 Sundry Acts Dr to Richard L Rowland
For net proceeds of 60 casks Winter
Oil & 100 boxes Candles Stock No 5
sent him per Schr Jane Capt Tripp
11mo 9. 1825 net sales of Candles . . 1020 50
Ditto of Oil . . 2218 79
3239 29
✓53 William R Roth & Co
For 3/4 Hs placed to this credit 2429 47
✓96 William T Russell
For 1/4 Hs placed to his credit 809 82 3239 29

New Bedford Fourth month 1826

4mo 1 41 Sundry Acts Dr to David Anthony
For net proceeds of 50 bbls Candles
sent him per Sloop Penny Capt
West 9 month 1826 as per his Act
Sales dated 4 mo 4. 1826
due 10 mo 4. 1826 463 21

96 William T Russell
For 1/4 th pfd a to his credit 115 80

98 William B Rotch & Co
For 3/4 ths pfd a to this credit 347 41 463 21

4mo 12 87 Expense Acct Dr to Cash
76 pd Postage bills to 1st Apr. 12 84

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98 William B Rotch & Co Dr to
82 Isaac Manchester
For I Manchesters order on Walter
Chapman for bal. of his Act 43 95

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1 17 83 Sundry Acts Dr to Samuel C Bunting
For net proceeds of Invoice of 40
casks pale strained Oil Stock no 6
sent him 17 Nov. 1825 as per his
Act Sales dated 14 Apr. 1826.
due 5 mo 23 1077 33

98 William B Rotch & Co
For 3/4 ths pfd a to this credit 808 ,

96 William T Russell
For 1/4 th pfd a to his credit 269 33 1077 33

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71 John Davidson Dr to Cash
76 pd. prem. of Insurance & cartage
on 5 Pipes Sum Oil, from
New York to Charleston as
per Fish Grinnell Hoxie Act 6 36

New Bedford Fourth month 1826

4mo 1 f 83 Sundry Acts Dr to Samuel C Bunting . . .
For net proceeds of 60 casks Winter
Oil & 50 boxes Spurm Candles
Stock No 5 - sent him per Sloop
Maria Capt Stott 17 Oct. 1825
as per his Acct Sales dated 13 Apr. 1826
due 27 Apr. 1826 - 2653 31

f 98 William R Roteh & Co
For 3/4 ths placed to their credit 1989 98

f 96 William T Russell
For 1/4 th placed to his credit . . 663 33 2653 31

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f 92 Sundry Acts Dr to Gideone Dowland
For net proceeds of 32 casks Winter
Oil Stock No 5 sent him per Sloop
Eliza Allen 6 Jany. 1826 - as per
his Acct Sales dated 10 Apr. 1826
due 23d Apr. 1826 - - - 674 03

f 98 William R Roteh & Co
For 3/4 ths placed to their credit . 505 52

f 96 William T Russell
For 1/4 th placed to his credit . . 168 51 674 03

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f 44 Sundry Acts Dr to Henry Grinnell
For net proceeds of Invoice 20 Tierces
Sum Oil sent by him to Fiske &
Morgan N Orleans 10 Oct 1825 as
per Fiske & Morgans Sales dated
18 March 1826 - - - 957 98

f 98 William R Roteh & Co
For 3/4 ths placed to their Con Fish
Grinnell & Co's - - - 718 49

f 96 William T Russell
For 1/4 th ditto ditto - - 239 49 957 98

New Bedford Fourth month 1826

4m 26 | 42 | Sundry Acts Dr To Henry Grinnell
For net proceeds of 20 casks White Oil Stock No 5 of Invoice of 40 casks sent him 29 Sep 1826. & sent by him to Fales & Morgan New Orleans as per F & Morgans Sales dated 19 Nov. 1825 — 95798

98 | William R Roteh & Co
For 3/4 placed to their credit in Fish Grinnell & Co books . . . 71849

96 | William J Russell
For 1/4 th ditto ditto . . . 23949 | 95798

2 | 87 | Expense Acct Dr
42 | Benjamin R Tucker
For 7 Oil Bbls 75 cs 525

76 | Cash Dr to Benjamin R Tucker
42 | Rec of him in full 1207

45 | Sundry Acts Dr To Fish Grinnell & Co
For net proceeds of 146 boxes Sperm Candles Stock No 5 of Invoice of 150 boxes sent Fish & Grinnell 31st Oct 1825 — as per their Sales dated 4m 24. 1826. disc 7m 15. 1826 — 143012

98 | William R Roteh & Co
For 3/4 ths placed to their credit — 107259

96 | William J Russell
For 1/4 th placed to his credit — 35753 | 143012

New Bedford Fourth month 1826

4mo 26 45 Sundry Acts Dr to Fish & Grinnell &c
For net proceeds of Invoice of 100
bbls Sperm Candles Stock no 5
sent them per Sloop Ann Capt
Wood 16 Dec 1825 as per Sales
rendered by Fish Grinnell & Co
dated 4 mo 22 1826 due 8 mo 15. 1826 907 22

98 William R Roteh & Co
For 3/4 ths plaind to their credit 680 41

96 William T Russell
For 1/4 th plaind to his credit 226 81 907 22

45 Sundry Acts Dr to Fish & Grinnell &c
For net proceeds of Invoice of 33 casks
Winter Oil Stock no 5 sent ~~Fish~~
~~Grinnell~~ them 12 mo 16. 1826 per
Sloop Ann Capt Wood as per their
a/c Sales dated 4 mo 19. 1826
due 8 mo 15 - - - - - 960 42

98 William R Roteh & Co
For 3/4 ths plaind to their credit 720 31

96 William T Russell
For 1/4 th plaind to his credit 240 11 960 42

45 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds of Invoice 54 casks Winter
Oil Stock no 5 sent them 12 Jany 1826
as per their Sales dated 24 Apr 1826
due 8 mo 12. 1826 - - - - 1561 65

98 William R Roteh & Co
For 3/4 ths plaind to their credit 1171 24

96 William T Russell
For 1/4 th plaind to his credit 390 41 1561 65

New Bedford Fourth month 1826

√83	Sundry Acts Dr to Samuel C Bunting			
	For net proceeds of Invoice 15 casks			
	Winter Oil Stock No 5 sent him			
	26 Augt 1825 per Sloop Carolina			
	as per his Sales dated 15 Apl 1826			
	due March 13. 1826		702 18	
√98	William R Roth & Co			
	For 3/4 ths placed to this credit		526 63	
√96	William T Russell			
	For 1/4 th placed to his credit		175 55	702 18
5 mo √87	Expense Acct Dr to Cash			
√76	pd Barker & Briggs bill of Wood			5 85
2d	Sundry Acts Dr to			
	Richard G Howland			
√86	For net proceeds of Invoice of			
	82 Casks Winter Oil Stock No 5			
	sent him 21 Decr 1825 as per			
	his Acct Sales dated 15 Apl 1826			
	due 22 Sept		507 55	
√98	William R Roth & Co			
	For 3/4 ths placed to this credit		380 91	
√96	William T Russell			
	For 1/4 th placed to his credit		126 64	507 55
5 mo √71	John Garrison Dr to Cash			
√76	pd Freight of 46 Oil Casks from			
	Charleston per Sloop Amazon			
	Capt Nye gauging 4209 gals			
	133 1/2 Bbls @ 25 cts			33 37

New Bedford Fifth month 1826

89 Sundry Acts Dr to Tucker & Mackay
For net proceeds of Invoice of 15 casks
Winter Oil & 60 boxs Candles of
Stock no 5 sent them 24 Nov. 1825
per Sloop Ann as per their
Sales dated 24 Apr 1826
due 16 May 983 83

98 William R Roteh & Co
For 3/4 ths pland to their credit 737 88

96 William T Russell
For 1/4 th pland to his credit 245 95 983 83

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45 Fish Grinnell & Co Dr to Stock no 6
73 For Invoice of 21 Casks Sum Oil
sent them per Sloop Ann Capt
Allen 932 net gals
6 mo 2 Pct Sales net proceeds 609 17

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43 Sundry Acts Dr to Elisha Tathaway & Co
For net proceeds of 92 Casks Strained Oil
Stock no 6 sent them 9 Nov. 1825 per
Sloop Pomona as per their Sales
dated 10 May 1826 - due 8 Aug. 2574 49
For net proceeds of 30 Casks Winter & 15
Casks Sum Oil Stock no 5 sent them
27 Jan. 1826 per Sloop Bedford as
per their Sales dated 9 May 1826
due 25 Oct. 1826 . . . . 1776 03
4350 52

98 William R Roteh & Co
For 3/4 ths pland to their credit . . 3262 89

96 William T Russell
For 1/4 th pland to his credit . . 1087 63 4350 52

New Bedford Fifth month 1826

73	Sundry Acts Dr to Stock No 6			
80	George Brayton			
	To 1 bbl Sum Oil 30½ net gals			
	@ 68 cs delivd 3 mo 4		20 74	
72	Butler & Allen			
	To 1 bbl Sum Oil delivd 3 mo 22			
	31 net gals @ 68 cs		21 08	
66	Bennet Willcox & Co			
	To 1 bbl Sum Oil delivd 4 mo 24			
	28 net gals @ 68 cs		19 04	
91	William Coffin			
	To 1 bbl Sum Oil delivd 5 mo 15			
	34 net gals @ 68 cs		23 12	83 98
59	Sundry Acts Dr to Stock No 5			
81	Samuel Leonard			
	To 4 gals Sum Oil @ 75 cs	delivd 3 mo 8	3 "	
70	Griffin Barney			
	To 1 gal Sum Oil @ 75	delivd 3 mo 9	" 75	
18	Timothy Dowland			
	To 2 gals S. Oil @ 75	delivd 3 mo 11	1 50	
75	Job Eddy			
	To 1 gal W. Oil	delivd 3 mo 13	" 80	
9	Gilbert Russell			
	To 2 gals S. Oil @ 75 cs	delivd 3 mo 18	1 50	7 55
79	Russell Booth			
	To 1 gal S. Oil	delivd 3 mo 18	" 75	
	To 3 gals D° @ 75	" 3 mo 21	2 25	3 "
96	William T Russell			
	To 1 gal W. Oil	delivd 3 mo 18	" 80	
9	Gilbert Russell			
	To 1 gal W. Oil	delivd 3 mo 28	" 80	
85	Charles Grinnell			
	To 5 gals Sum Oil @ 75 cs	delivd 4 mo 1	3 75	5 35
				15 90

New Bedford Fifth month 1826

59 Sundry Acts D°s Stock N° 5

30 Joseph R. Anthony

To 2 gals W. Oil @ 80 cts deliv 3 mo 29 — 1 60

" 4 gals Sum D° @ 75 cts " 4 mo 12 — 3 " — 4 60

34 William Hammond

To 1 gal. Sum Oil deliv 4 mo 1 — 75

84 John B Smith

To 2 gals Sum Oil @ 75 cts deliv 4 mo 8 — 1 50

91 William Coffin

To 5 gals Sum Oil @ 75 deliv 4 mo 10 — 3 75

70 Griffin Barney

To 1 gal Sum Oil deliv 4 mo 13 — 75

13 Noel Taber

To 13 gals Sum Oil @ 70 cts deliv 4 mo 14 — 9 10

30 Joseph R. Anthony

To 5 gals Sum Oil @ 75 cts deliv Mr Rapier — 3 75

51 Charles Fleming

To 5 gals W. Oil @ 80 cts deliv 4 mo 17 — 4 "

9 Gilbert Russell

To 1 gal. W. Oil deliv 4 mo 30 — 80

28 William R Roth

To 7 gals S. Oil @ 75 cts deliv 5 mo 3 — 5 25

30 Joseph R. Anthony

To 2 gals W. Oil @ 80 cts deliv 5 mo 10 — 1 60

79 Russell Booth

To ½ gal Sum Oil deliv 5 mo 10 — 38

81 Samuel Leonard

To 4 gals Sum Oil @ 75 cts deliv 5 mo 10 — 3 "

75 Job Eddy

To 1 gal. Sum Oil deliv 4 mo 30 — 75

76 Cash Account

Rec for 8½ gals S. Oil at retail — 6 37 — 41 75

46 35

New Bedford Fifth month 1826

79 Russell Booth Dr to Expense Act
87 For 6 3/4 lb Oil Soap delv'd 5 mo 10
10 1/2 Do 5 mo 23
17 1/4 lbs @ 6cts 1 03

73 Stock no 6 Dr to Stock no 5
59 For 110 gals Oil @ 70cts . . . . 77 "

87 Expense Act Dr to Pardon Tabor
87 For 10 bundles paper received
at two different times -
423 1/2 lbs @ 9c 52 94

41 Sundry Acts Dr to David Anthony
For net proceeds of Invoice of 34
Tierces & 26 bbls Winter Oil & 10 casks
Sperm Oil Stock no 5 sent him 15th
Sept 1825. as per his Acct Sales dated
5 mo 18. 1826. deliv'd about 8 mo 25th . 2141 41

98 William R Roach & Co
For 3/4 his pl'd to their credit . 1606 06

96 William T Russell
For 1/4 his pl'd to his credit . . 535 35 2141 41

87 Expense Act Dr to Cash
76 pd Paul Barney for Rivets & coopers tools . . 15 35
" Jona Howland for 1 Jemmy
bbl @ 70cts 13 30
" postage for quarter up to 1st July 10 90
" Howard Nichols bill of Rivets 6 44 30 64
45 99

New Bedford Fifth month 1826

73	Sundry Acts Dr to Stock No 6		
45	Fish Grinnell & Co		
	For Invoice of 20 casks Sum Oil sent them per Sloop Ann Capt Allen 5 mo 23 - 1046 net gals.	643 90	
43	Elisha Bathaway & Co		
	For Invoice of 25 casks Sum Oil sent them per Sloop Traveller Capt Crowel 5 mo 24 - 932½ net gals		
	7 mo 5. Rec Sales net proceeds . . .	611 41	
41	David Anthony		
	For Invoice of 17 casks Sum Oil sent them per Sloop Geo & Phebe 27 May - 1153½ net gals		
	6 mo 7. 1827 Rec Sales net proceeds	690 "	1945 31

45	Fish Grinnell & Co Dr to Stock No 5		
59	For Invoice of 100 boxes Sperm Candles sent them per Sloop Experiment Capt Tabor 5 mo 30		
	2877 lbs		
	9 mo 28 Rec Sales net proceeds . . .	922 23	22 23

45	Sundry Acts Dr to Fish Grinnell & Co		
	For net proceeds of Invoice of 31 Casks Sum Oil Stock No 6. sent them per Sloop Ann 6 May 1826 as per their Acct Sales dated 5 mo 30 due 8 mo 3 - - - -	609 17	
98	William R Rotch & Co		
	For ¾ths placed to their credit	456 88	
96	William T Russell		
	For ¼th placed to his credit .	152 29	609 17

New Bedford Sixth month 1826

73 Sundry Acts Dr to Stock No 6
83 Samuel C Bunting
For Invoice of 49 Casks Sum Oil
sent him per Schr Betty Franklin
Capt Gibbs 2 Jun. 3255 Gals
12 mo 4 Rec Sales net proceeds . . 1977 34

45 Fish Grinnell & Co
For Invoice of 40 Tierces Sum Oil
sent them per Sloop Ann Capt
Allen 7 June - 2780 gals
3 mo 17. 1827. Rec Sales net proceeds 1585 06 3562 40

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41 David Anthony Dr to Stock No 5
59 For Invoice of 60 boxes Candles
sent him per Sloop George &
Phebe Capt West 9 June - 17 11/12 lbs
11 mo Rec Sales net proceeds . . . 561 94

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6 mo 12 87 Expense Acct Dr to
15 William White Jun & Co
For 5 lbs Wick Yarn @ 60 cs . . 30 60

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45 Fish Grinnell & Co Dr to Stock No 5
59 For Invoice of 30 boxes Candles
(short sizes) sent them per Sloop
Experiment Capt Tabor 15 June
827 1/2 lbs
July 1st Rec Sales net proceeds 269 41

---

83 Samuel C Bunting Dr to Stock No 5
59 For Invoice of 100 boxes Candles sent
him per Schr Jane Capt Tripp
17 June - 2894 lbs
2 mo 5. 1828 Rec Sales net proceeds . . . 857 68

New Bedford Sixth month 1826

✓43	Elisha Hathaway & Co Dr to Stock No 5		
✓101	For Invoice of 6 Tierces dark Sum Oil sent them per Sloop Pomona 19 Inst. 429 gals 9 mo 4. 1827 Rec Sales net proceeds		174 10
✓80	George Brayton Dr to Stock No 5		
✓101	For 3 Tierces & 6 bbls Sum Oil 357½ net gals @ 68 cs For which I agreed to take market cash		239 02
7 mo 5 ✓91	William Coffin Dr to Cash		
✓76	pd him on Acct		100 -
✓71	John Harrison Dr to Cash		
✓76	pd freight of 26 Oil Casks gauging 7366. @ 25 cs per Sch William Capt Brownell from Charleston		18 25
	Sundry Acts Dr to		
✓45	Fish Grinnell & Co		
	For net proceeds of Invoice of 30 boxes Candles Stock No 5 sent them per Sloop Experiment Capt Tabor 15 Inst 1826 as per Acct Sales dated 28 Inst due 10 mo 31. 1826	269 41	
✓98	William R Rotch & Co For ¾ the placed to their credit	202 06	
✓96	William T Russell For ¼ the placed to his credit	67 35	269 41

New Bedford Seventh Month 1826

Sundry Acts Dr to

43 Elisha Hathaway & Co

For nett proceeds of Invoice of 25 Casks Sum Oil, sent them per Sloop Traveller Capt Crowell 24 May - as per Sales dated 3 July 1826, due 9 Dec. 61 41

98 William R Roth & Co

For 3/4 Shs placed to their credit 458 56

96 William T Russell

For 1/4 Sh placed to his credit 152 85 611 41

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14 July 87 Expense Act Dr to Sundry Acts

101 To Stock No 5

76 For 89 gals Sum Oil @ 68 cts ... 60 52

76 To Cash

pd Bal due for 72 bbls 26 gals of Market cask, after deducting 89 gals Oil exchanged for Cask .. 1 38 61 90

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66 Elisha Dunbar Dr to Stock No 5

101 For 1 box Candles 25 lbs @ 34 cts box 35 cts ... 8 75

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45 Fish Grinnell & Co Dr to Stock No 5

101 For Invoice of 100 boxes Sperm Candles sent them per Sloop Experiment Capt Tabor 10 July 27 64/4 lbs

9 mo 28. 1826 Rec Sales not proceeds 88 56 9

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45 Fish Grinnell & Co Dr to Stock No 5

101 For Invoice 24 Casks Sum Oil sent them per Sloop Experiment Capt Tabor 10 July, 1558 1/2 gals.

7 mo 22 Rec Sales not proceeds 912 46

New Bedford Seventh month 1826

✓18 ✓101	Charles Hadwin of Providence D^r^ to Stock n^o^ 5		
	For Invoice of 100 boxes Sperm Candles sent him per Sloop Geo. & Phebe 14 July - 2940 3/4 lbs		
	9 m^o^ 28. Rec^d^ Sales net proceeds		874 71
7 m^o^ 21 ✓71 ✓76	John Harrison D^r^ to Cash p^r^ Tho^s^ Riddells bill for a Lever balance of frame		24 40
✓91 ✓36	William Coffin D^r^ to James Bosworth		
	For his order in favr Jas Bosworth on W J Russell dated 7 m^o^ 7. 1826		38 58
✓45 ✓73	Fish Grinnell & C^o^ D^r^ to Stock n^o^ 6		
	For Invoice of 20 Tierces Sum Oil sent them per Sloop Experiment Capt Tabor 26 July 1344 net gals		
	12 m^o^ 4. Rec^d^ Sales net proceeds		846 43
✓76 ✓101	Cash Act^t^ D^r^ to Stock n^o^ 5		
	Rec^d^ of Ins^e^ Coggeshall for 1 box Candles 29 3/4 lbs @ 34 cts box 35 cts		10 36
✓18 ✓73	Ship Minerva D^r^ to Sundry Acc^ts^ To Stock n^o^ 6		
	For 5 gals Sum Oil @ 70 cts. 6 m^o^ 5	3 50	
Stock n^o^ 5 ✓101	" 20 3/4 Sperm Candles @ 34 cts	6 88	10 38

New Bedford Seventh Month 1826

✓101	Sundry Acts Dr to Stock No 5			
✓34	Capt William Hammond			
	For 1 gal. Sum Oil 6 mo 1		" 75	
	" 1 Ditto 6 mo 8		" 75	1 50
✓79	Russell Booth			
	For 1 gal. Sum Oil 6 mo 5		" 75	
	" 2 gals Ditto 6 mo 24		1.50	
	" 1/2 gal. Ditto 7 mo 29		" 38	2 63
✓36	Abraham Shearman & Co			
	For 7 gals. Sum Oil @ 70 cts 6 mo 5			4 90
✓9	Gilbert Russell			
	For 1 gal. W Oil 6 mo 5		" 80	
	1 Ditto 7 mo 18		" 80	
	6 lbs Candles @ 35 cts		2.10	3 70
✓28	William R Rotch			
	For 17 gals Sum Oil @ 70 cts 6 mo 6		11.90	
	" 2 gals Ditto @ 75. 6 mo 13		1.50	13 40
	~~1 bbl Sum Oil 35 gals~~			
	mo 6 ~~6 lbs do Candles~~ 7 mo 17		23.80	
✓70	Griffin Barney			
	For 1 gal. Sum Oil 6 mo 10			" 75
✓30	Joseph R Anthony			
	1 box Candles 15 1/2 lbs @ 34 cts 5 mo 12			5 27
✓75	Job Eddy			
	For 2 gals Sum Oil 6 mo 22			1 50
✓96	William T Russell			
	For 1 gal. Winter Oil 7 mo 17			" 80
✓51	Charles Fleming			
	For 5 gals. Winter Oil @ 80 7 mo 28			4 "
✓76	Cash Acct			
	Rec for Oil retailed		2 25	40 70

New Bedford Seventh month 1826

73	Sundry Acts Dr to Stock No 6			
96	William T Russell			
	For 3 gals Sum Oil J No 3		2 25	
28	William R Rotch			
	For 1 bbl Sum Oil deliv'd Macomba			
	J No 17. 35 gals @ 65 cts (bbl not found)		22 75	
36	James Bosworth			
	For 1 Cask Sum Oil J No 28			
	55 net gals @ 68 cts		37 40	
28	William R Rotch			
	For 7 gals Sum Oil J No 29 @ 75		5 25	
76	Cash Act			
	Rec for Oil retailed		1 87	69 52
60	Ship Parnasso Dr to Sundry Acts			
87	To Expense Act			
	For 1 bbl Oil Soap 375 3/4 @ 6 cts		22 50	
73	To Stock No 6			
	For 7 gals Sum Oil @ 75 cts		5 25	
101	To Stock No 5			
	For 1 box Spurm Candles 25 lbs @ 34,			
	box 25 cts		8 75	36 50
87	Sundry Acts Dr to Expense Act			
80	George Brayton			
	For 11 lbs Oil Soap @ 6 cts J No 27		1 55	
76	Cash Act			
	Rec for 12 lbs Soap retailed		1 72	1 27
88	Expense Act Dr to Pardon Taber			
7	For 302 1/2 lbs Candle paper @			
	taken from Hathaways Manufy			
	in 6 th Mo			25 31

New Bedford Eighth month 1826

87 Expense Act Dr to Cash Act.
87 For the following Labour taken from Petty Ledger viz

Jno Gilbert	to 3 mo 11	153	03	
Francis Hughes	to 3 mo 31	112	67	
Joseph Sisson	to 3 mo 31	58	"	
Isaac Simons	to 3 mo 31	80	"	
James Bowyer	6 mo 17	+ 138	"	
Jno Paun	7 mo 1	253	93	
Nathan Reed	3 mo 30	24	"	
Thos Sowle	7 mo 1	68	81	
Isaac Simons	6 mo 6	52	50	
Jno Castus	6 mo 3	19	50	
Ephraim Lake	7 mo 1	60	67	1021 11

+ $138=

87 Sundry Acts Dr to Expense Act
80 George Brayton
For 18 pipes gauging 3237 gals
@ 85 cts. Less $1.25 on bad Staves 87 34
60 Ship Parnasso
For 29 Cask taken from Canale
works gauging 4083 gals @ 85 cts 110 17
For 24 Cask taken from WR
Rotch Hds Stow. made from
old Cask gauging 3281 gals @ 7/6 130 21 + 327 72

103 Melvill & Bradford Dr to
101 Store No 5.
For 20 boxes Sperm Candles
574½ lbs @ 34 cts 195 33
Boxes $5. cartage 25 5 25 200 58
3 mos & from 4 mo 19=

New Bedford Eighth month 1826

Sundry Acts Dr to

✓45 Fish Grinnell & Co

For net procds of Invoice of 24 Casks inferior Sperm Oil Stock nº5 Sent them per Sloop Experiment Capt Tabor 10 July - as per their a/c Sales dated 7 mo 19 Rec 10 mo 8. 1826 - - - 912 46

✓98 William R Rotch & Co

For 3/4 ths pland to their credit 684 34

✓96 William J Russell

For 1/4 th pland to his credit 228 12 912 46

✓45 Fish Grinnell & Co Dr to Stock nº6

✓73 For Invoice 15 Tierces Sperm Oil sent them per Sloop Experiment Capt Tabor 10 Augt 1066 gals.

8 mo 28. Rec Sales net procds - - - 641 74

✓45 Fish Grinnell & Co Dr to Stock nº5

✓101 For Invoice of 60 boxes Sperm Candles sent them per Sloop Experiment Capt Tabor 10 Augt 1576 3/4 lbs

9 mo 28. 1826 Rec Sales net procds 500 50

✓43 Elisha Hathaway & Co Dr to Stock nº6

✓73 For Invoice 29 Tierces strain'd Oil sent them per Sloop Pomona Capt Atkins 10 Augt 2024 gals

19 March 1827 Rec Sales net pds - - 1267 39

New Bedford Eighth month 1826

8mo 14 J 77 Pardon Taber Dr to Cash
J 77 p Him on Act . . . . . 140 "

Sundry Acts Dr to
J 98 William R Rotch & Co
J 87 Expense Act
For 263 66 Wt hard Oil Cask
from New York per Ship
Minerva 30 cs 78 90
J 80 George Brayton
For this Amt his rect for WR Rotch & Co
on Act his bill . . . . . 400 " 478 90

8mo 18 J 77 Cash Act Dr to William T Russell
J 96 For bal. cash Act transfer'd . . 1552 75

" " J 96 William T Russell Dr to
J 98 William R Rotch & Co
For this Amt due from WR Rotch
& Co this day & now transfer'd to
equalize their 3/4ths of Stock
with his 1/4 th 1205 24

" " J 98 William R Rotch & Co's Old Act Dr to
J 98 Their New Account
For balance transfer'd to credit
of New Act 2144 52

" " J 96 William T Russells New Act Dr to
J 96 His New Account
For balance transfer'd to
credit of New Act . . . 714 84

New Bedford Eighth month 1826

void Sundry Acts Dr to Bills Receivable

f 6 Bills Receivable Dr to Sundry Acts
f 87 To Expense Act
For Interest on balance of Jams Gallisons Note dated 13 Nov. 1822 at 60 days, calculated to 14 Augt 1826 30 91
f 6 To Bills Receivable
For balance due on the above note 110 87
For which received a new note from Jams Gallison on demand dated 14 Augt. 1826. for $141.78 ——— 141 78

f 104 Stock No Seven Dr to Sundry Acts
For 3390 Head matter
7014 gals Body Oil
10404 gals Sperm Oil @ 72 cts 7490 88
Ship Francis cargo purchased of Thomas Rotch at 4. 6. 10 & 12 months credit from 7th July - for which WR Rotch & Co & WJ Russell gave their joint notes including Interest —
Interest on the above 299 62
7790 50

f 98 To William R Rotch & Co
For 3/4 th. 5842 88
f 96 To William J Russell
For 1/4 th 1947 62 7790 50

f 87 Expense Act Dr to Cash
f 77 pd Chas Wood for empty cask from New York in 3 mo. 1 20

New Bedford Eighth Month 1826

73 Sundry Acts Dr To Stock N 6
45 Fish Grinnell & Co
For Invoice of 50 Tierces
Winter Oil sent them per
Sloop Ann Capt Allen
8 mo 19 - 3500 net gals
11 mo Rec Sales net proceeds 2352 57
92 Gideon Howland
For Invoice 15 Tierces Winter
Oil sent him per Sloop
Ann Capt Allen 8 mo 19
1095 1/2 net gals -
12 mo 4 Rec Sales net proceeds 748 08 3100 65

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8 mo 24 97 Sundry Acts Dr To James Gallison
98 William R Rotch
For J Gallison bill of Oysters &c 29 20
30 Joseph R Anthony
For Ditto - - - - 3 37
96 William J Russell
For Ditto 3 37 35 94

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71 Sundry Acts Dr To John Harrison
For his remittance to Fish Grin-
nell & Co 2 mo 16 - - - 600 "
For Ditto 3 mo 16 - - - 600 "
For Ditto 6 mo 14 - - 1000 "
98 William R Rotch & Co 2200 "
For 3/4 p Contra to their credit 1650 "
96 William J Russell
For 1/4 th Ditto - - 550 " 2200 "

New Bedford Eighth month 1826

60 71 Ship Panaso D^r to John Harrison

For 26 Oil Casks gauging	74 bbls @ 85 cs	62 90	
Less 1½ per ct to make it due 10 mo 6. 1826		" 94	61 96

71 87 John Harrison D^r to Expense Act

For balance of Interest due on the settlement of his account calculated to 10 mo 6. 1826 — 21 01

71 71 John Harrisons New Account D^r to His Old Account

For balance of Old Act due 10 mo 6. 1826 — 1432 73

8 mo 26 76 71 Cash D^r to John Harrison

Rec^d him on Act — 300 "

66 87 96 Sundry Acts D^r to Elisha Dunbar

Expense Act

For his bill sundries	2 37	
" 16 bbls Oil omitted	" 70	3 07

William Russell

For bal. his a/c assumed by W.R.	141 14	141 14
		144 21

8 mo 28 87 96 Expense Act D^r to William Russell

For Fish Pinnell & bill of

1 ton Iron hoops	164 50	
" Gideon Howlands bill of 100 Oil barrels	49 20	213 70

New Bedford Eighth month 1826

45 Sundry Accounts Dr to
Fish Grinnell & Co
For net proceeds of Invoice
of 15 Casks Sum Oil Stock no 6
sent them per Sloop Experiment
8mo 10. as per this dat Sales
dated 8mo 25. 641 74

98 William R Roth & Co
For 3/4ths pl[ain]d to this credit 481 31

96 William T Russell
For 1/4th pl[ain]d to his credit 160 43 641 74

9mo 1 83 Samuel C Bunting Dr
73 Stock no 6
For Invoice 25 Tierces Sum Oil
sent him per Brig Rodman
Capt Wood 9mo 1. 1737 gals.
10mo 8 Rec Sales net proceeds. 1057 79

---

92 Gideon Howland Dr Stock no 5
101 For Invoice 6 Tierces Sum
Oil sent him per Sloop Exper-
iment Capt Tabor 8mo 28.
382 gals
& Rec Sales net proceeds. 166 95

9mo 4 98 William R Roth & Co Dr to Cash
77 p[ai]d them on ac[coun]t of money received
of Jn Harrison. 300 -

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77 Cash Dr to Samuel Rotch
72 Rec[eive]d of him in full 1016

New Bedford Ninth month 1826

43 Elisha Hathaway & Co Dr
73 Stock N°6
For Invoice 90 Casks Winter
Oil sent them per Sloop Trav-
eller Capt Crowell 9 mo 1.
3601/2 net gals.
6 Nov. 1826 Rec'd Sales net proceeds 2426 50

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100 Sundry Acts Dr to Henry Payson & Co
For net proceeds of Invoice 100
boxes Sperm Candles Stock N°5
sent them 14 March per Sch
Sam Capt Tripp as per their
acct Sales dated 28 Aug't due 19 Inst 898 07
98 William B Rotch & Co
For 3/4 ths p[lace]d to their credit 673 55
96 William T Russell
For 1/4 th p[lace]d to his credit 224 52 898 07

Sundry Acts Dr to
86 Richard G Howland
For net proceeds of 250 boxes
Sperm Candles Stock N°5
sent him per Sloop Traveller
Capt Crowell 21 Dec 1825 as per
his acct Sales dated 24 Aug't 1826
due 15 Sept 1826 2306 89
98 William B Rotch & Co
For 3/4 ths p[lace]d to their credit 1730 16
96 William T Russell
For 1/4 th p[lace]d to his credit 576 73 2306 89

New Bedford Ninth month 1826

C 100 Henry Payson & Co Dr to Stock No 5
C 101 For Invoice 100 boxes Sperm
Candles sent them 8 Sept 1826
per Brig Columbus Capt Nye
2894 1/2 lbs
12mo 22 Rec Sales net proceeds . . 971 03

C 100 Henry Payson & Co Dr to Stock No 6
C 73 For Invoice 54 Casks Winter
Oil sent them per Brig Col-
umbus Capt Nye 8 Sept
2608 1/2 net gals 4 Casks 136 gals
12mo 22. 1826. Rec Sales net proceeds 1867 10

9mo 19 C 91 William Coffin Dr to Cash
C 77 pd him on Acct . . . . 100 "

C 86 Richard G Howland Dr to
C 101 Stock No 5
For Invoice 20 boxes refined
Spermaceti sent him per
Sch Jane Capt Tripp 9mo 18
668 3/4 lbs
Jany 1827 Rec Sales net proceeds . . . 184 72

C 92 Gideon Howland Dr to
C 101 Stock No 5
For Invoice 40 boxes Candles
sent him per Sloop Ann
Capt Allen 9mo 19
1135 1/4 lbs
10mo 1827 Rec Sales net proceeds 357 22

New Bedford Ninth Month 1826

87 Expense Act Dr to
91 William Coffin

For 2610 Candle boxes @ 25 cts
furnish'd Oil Manufactory
from 12 mo 8. 1824 to 9 mo 9. 1826 652 50
For 131 Candle boxes Sold from
Manufactory same time @ 25 cts 32 75
The last Invoice taken from
Invoice book is 40 boxes sent to
Gideon Howland New York 9 mo 9 _____ 685 25

---

91 William Coffin's Old Act Dr to
91 His New Account

For balance of Old Act due him
transferred to cr of New Act . . . 216 78

---

9 mo 25 77 Cash Dr to John Harrison
71 Rec of him on acct . . . . . 100 "

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103 Melvill & Bradford Dr to
87 Expense Act

For Interest on his act to 23 Sept . . 3 "

---

6 Bills Receivable Dr to
103 Melvill & Bradford

For his note dated 23 Sept at
30 ds for bal his acct . . . 203 58

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34 I P Hutchinson of Lisbon Dr to
101 Stock N° 5

For Invoice 200 boxes Spermaceti
Candles sent him 23 Sept 1826
per Barque Elizabeth Capt Parker
28 March 1829 Rec Sales net proceeds . . 1877 20

New Bedford Ninth month 1826

	73	Sundry Acts Dr to Stock Acct		
	81	Samuel Leonard		
		For 4 gals Sum. Oil @ 75 cts 8 mo 1	3 "	
		" 4 gal. Ditto 9 mo 23	3 "	6 "
	9	Gilbert Russell		
		For 2 gals Sum. Oil @ 75 cts 8 mo 2	1 50	
	79	Russell Booth		
		For 4 gals Sum. Oil @ 75 cts 8 mo 28	3 "	4 50
	30	Joseph R. Anthony		
		For 5 gals Sum. Oil @ 75 cts deliv'd		
		Abm Russell 8 mo 28	3 75	
		For 5 gals Ditto @ 75 9 mo 20	3 75	7 50
	91	William Coffin		
		For 1 gal. Sum. Oil 8 mo 28	" 75	
	71	John Harrison		
		For 10 gals Winter Oil @ 75	7 50	
	7	Pardon Taber		
		For 1 Bbl Sum. Oil 9 mo 1		
		33 gals nett @ 68 cts	22 44	
	96	William T. Russell		
		For 1 gal Winter Oil @ 80 cts	" 80	
	75	Job Eddy		
		For 1 gal. Sum. Oil 9 mo 21	75	
	72	Butler & Allen		
		For 1 Bbl Sum. Oil 9 mo 23		
		40 gals nett @ 68 cts	27 20	59 44
	77	Cash Acct		
		Received for Oil retailed		6 37
				83 81

	87	Expense Acct Dr to Pardon Taber		
	7	For 2 bundles candle paper viz		
		8 mo 3 from Hathaways 86 3/4 lbs @ 9		26 21
		For 3 bundles 8 mo 22 123 lbs @ 9		

New Bedford Ninth Month 1826

	Sundry Acts Dr to Stock No 5		
	To Wm R Rotch		
	For 1 box Candles 8m 9		
	25½ lbs @ 33 cts box 25 cts	8 66	
	George Brayton		
	For 1 box Candles 8m 16		
	24¼ lbs @ 33 cts box 25 cts	8 25	
	Gilbert Russell		
	For 1 gal. Winter Oil 8m 21	1 80	
	Cash Act	2 25	
	T S & N Hathaway		
	For 2 boxes Sp. Candles sht 6 (9m 27)		
	28-28-56 lbs @ 32 cts & box 25 cts	17 92	37 88
9m 28	Expense Act Dr to Cash		
	Pd W R Wells for Bricks Stone		
	for new setting Try pots		
	Blank & refining Kettle		28 62
	Sundry Acts Dr to Fish Spinnell & Co		
	For net proceeds of Invoice of 180		
	boxes Candles sent them 1m 6 1826		
	per Sloop Eliza Allen Stock No 5		
	as per their a/c Sales dated 9m		
	25. 1826 - due 10m 10. 1826	167 47	
	William R Rotch & Co		
	For ¾ the profits to this credit	1258 85	
	William J Russell		
	For ¼ the profits to his credit	419 62	167 47
9m 27	Bills Receivable Dr to Stock No 6		
	For Jed Eddys Note dated 9m 27		
	at 4 months for 5 Hhds Sun Oil		
	& 2 Casks Winter (see Invoice		555 50
	book of this date		

New Bedford Ninth month 1826

45	Sundry Acts Dr to Fish Gunnell & Co			
	For net proceeds of 100 boxes Sperm Candles sent them 5 mo 30. 1826 per Sloop Experiment Capt Tabor Stock no 5 – as per their Act Sales dated 9 mo 25. 1826. due 1 mo 5. 1827		922 23	
	For net proceeds 100 boxes Spermaceti Candles sent them 10 July 1826 per Sloop Experiment Capt Tabor Stock no 5 – as per their Act Sales dated 9 mo 25. 1826. due 1 mo 21. 1827		885 69	
	For net proceeds 60 boxes Sperm Candles Stock no 5 sent them 10 Aug 1826 per Sloop Experiment Capt Tabor as per their Act Sales dated 9 mo 25. 1826. due 1 mo 5. 1827		500 50	
			2308 42	
98	William R Roach & Co For 3/4 his pl[ace]d to their credit		173 132	
96	William T Russell For 1/4 his pl[ace]d to his credit		577 10	2308 42
18	Sundry Acts Dr to Charles Hadwen For net proceeds of 100 boxes Sperm Candles sent him 14 July per Sloop Geo. & Phebe Capt West Stock no 5 – as per his Act Sales dated 9 mo 26. due about 3 mo 8. 1827		874 71	
98	William R Roach & Co For 3/4 his pl[ace]d to their credit		656 03	
96	William T Russell For 1/4 pl[ace]d to his credit		218 68	874 71

New Bedford Tenth month 1826

87 31	Expense Act Dr to Ichabod Clapp			
	For Amt his bill of Cartage of sundries for Oil Factory for 1825			38 34
87 31	Expense Act Dr to Ichabod Clapp			
	For cartage of Stock nº 6 to & from Oil Factory 35 1/4 tons @ 50 cts			17 58
10mo 31 98	Ichabod Clapp Dr to William R Rotch & Co			
	For WJ Russells order on WRR & Co for balance his acct			213 19
83	Sundry Acts Dr to Samuel C Bunting			
	For net proceeds of 25 Tierces Sum Oil Stock nº 6 sent him per Brig Rodman Capt Wood 9 mo 1. 1826 as per his Acct Sales dated 10m 4 1826 due 12m 1		105 79	
98	William R Rotch & Co			
	For 3/4 ths pl[ain] to their credit		79 34	
96	William J Russell			
	For 1/4 th pl[ain] to his credit		26 45	105 79
" 11mo 91 77	William Coffin Dr to Cash			
	p[er] him on acct			100 "
" 16 87 77	Expense Act Dr to Cash			
	p[er] postage bill to 10 cts		5 07	
	" Coopering Oil on the wharf & gauging ditto		" 67	
	" Geo. Brayton for stowing Oil bot of Thos Rotch in Tons Stow cellar (Stock nº 7)		8 82	
" 16	" Baker & Briggs bill of wood		64 91	79 47

New Bedford Tenth month 1826

10mo 4	77	Cash Acct Dr to Stock No 6			
	73	Rec of William Gifford for 15			
		Casks Sum Oil sold him -			
		639 net gals @ 67c.		428 13	
		2 pr ct off for Cash		8 56	419 57
	43	Elisha Hathaway Ho Dr to Stock No 6			
	73	For Invoice 34 Casks Winter Oil			
		(4 Hhds pale Winter from hand			
		& 30 Hhds Winter from body) sent			
		them per Sloop Traveller Capt			
		Crowell 9mo 27 - 496 gals pale			
		Winter - 1059 gals Winter pn. body			
		Oct 25. 1826 Rec Sales net proceeds			1057 96
	45	Fish Grinnell Ho Dr to Stock No 6			
	73	For Invoice 150 boxes Candles sent			
		them per Sloop Experiment Capt			
		Jabez 10mo 17 - 4126/4 lbs			
"		1mo 30. 1827. Rec Sales net proceeds			1331 60
"	18 87	Expense Acct Dr to Cash			
	77	pd Chas Grinnell wharfage of empty			
		bbls at Standishes Wharf		1 11	
"	19	pd Capt Gifford for empty bbls			
		from New York		27 50	
		" for clearing out sd		1 50	
		" Wm Knights for 1 Oil bbl		1 "	
		" Rose & Chase hire Chaise & Horse			
		hire for 1825		2 50	
"	21	" Allerton Delano drivg Oil		10 49	44 10

New Bedford Tenth month 1826

73	Sundry Acts Dr To Stock Nº 6			
28	William R Roth			
	For 7 gals W. Oil @ 80 cs 1 9 mo 27		5 60	
	" 1 box Canales 29 3/4 lbs @ 32 c box 25		9 52	
	" 1 bbl Sum Oil delivd in Sob 6 ts			
	42 nt gals @ 68 cs		28 56	43 68
66	Bennet Willcox & Co			
	1 bbl Sum Oil 37 nt gals @ 68 1 9 mo 27			25 16
70	Griffin Barney			
	1 gal Sum Oil 9 mo 28			" 75
96	William J Russell			
	3 gals Sum Oil @ 75 cs 1 9 mo 29			2 25
79	Russell Booth			
	3 gals Sum Oil @ 75 cs. 10 mo 3			2 25
91	William Coffin			
	5 gals Sum Oil @ 75 cs. 10 mo 3			3 75
98	William R Roth & Co			
	85 3/4 gals Sum Oil @ 67 cs. 10 mo 4			57 45
90	David R Greene			
	1 bbl & 1 Key Sum Oil 45 gals (10 mo 5) @ 68 cs			30 60
61	Leonard Macomber			
	1 bbl Sum Oil 33 gals @ 65 cs without			
	bbl. 10 mo 15.			21 45
77	Cash Acct			
	Rec for Oil retailed.			4 87
				192 21
87	Expense Acct Dr To Sundry Acts			
66	To Bennet Willcox & Co			
	For 7 bbls @ 62 cs		4 34	
13	To Noel Tuber			
	For 7 bbls @ 62 cs. 10 mo 14		4 34	
7	To Pardon Tuber			
	For 133 1/4 lbs Paper @ 9c.		16 65	25 33

New Bedford Tenth month 1826

10mo 19 88 Expense Act Dr to Cash
77 For the following Labour taken from
petty Ledger - viz
James Bowyer - - - - 44 50
Jno Paun - - - - 106 50
Thos Jones - - - - 80 79
Isaac Simons - - - - 11 62
Jno Gilbert - - - - 113 09
Ephraim Lake - - - - 78 " 434 50

10mo 26 41 David Anthony Dr to Stock No 6
73 For 3 bbls best pale Winter Oil
sent him per Sloop George & Phebe
Capt West by his order viz
31½
34
31
96½
wants ½ gal tare 1½ 95 net gals @ 75 cs - - 71 25

92 Sundry Acts Dr to Gideon Howland
For net proceeds of Invoice 6 Casks
dark Sum Oil Stock No 5. sent
him & No 28 per Sloop Experiment
Capt Tabor as per his Sales dated
19 Oct 1826, don as Cash - - 166 95
97 William T Russell
For ¼ th p Land to his credit 41 74
98 William R Rotch Jr
For ¾ th p Land to this credit 125 21 166 95

88 Expense Act Dr to
15 William White Junr Jr
For 52½ lbs Wick Yarn @ 60 cs - 31 50
rec Oct 20.

New Bedford Tenth month 1826

10m° 25 88 Expense Acct Dr to John Harrison
5 71 For 17 Oil Casks (on 2 which was taken
to repair the others) 16 gauging
1128 gals @ 70 cts p bbl. 25 02

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5 43 Sundry Acts Dr to
Elisha Hathaway & Co
For net proceeds of Invoice of 34
casks Winter Oil Stock n° 6
sent them per Sloop Traveller
Capt Crowell 27 Inst as per
their Sales dated 19th Oct 1826
due 2d April 1827 . . . 105 96
5 98 William R Rotch & Co
For 3/4 ths pland to this credit 793 47
5 97 William T Russell
For 1/4 th pland to his credit 264 49 105 96

11m° 1 32 Richard West Dr to Stock n° 6
5 73 For 1 Key 1 bbl Sum Oil
43 p net gals @ 68 cts . . 29 58
For 1 Key Winter Oil 14 gals @ 75 cts 10 50 40 08

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5 73 Sundry Acts Dr to Stock n° 6
5 45 Fish Grinnell & Co
For Invoice 30 bbls Winter Oil
sent them 31 Oct per Sloop Experi-
ment - 1042 1/2 gals
11m° Ry Sales net proceeds . . 738 05
5 43 Elisha Hathaway & Co
For Invoice 30 bbls Winter Oil
sent them 31 Oct per Sloop
Bedford - 1076 1/2 gals
Dec 7 Ry Sales net proceeds 755 63 1493 68

New Bedford Eleventh month 1826

431 Sundry Acts Dr to Elisha Rathaway & Co

For net proceeds of Invoice 90
Casks Winter Oil Stock No 6
sent them 1 Sept. as per this
this Sales dated 28 Oct.
due 28 Oct 1826 — 242 50

98 William R Roth & Co
For 3/4 ths pl and to this credit 181 98

97 William J Russell
For 1/4 th pl and to his credit — 60 62 242 50

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106 Brig Argus Dr to Stock No 5
101 For Invoice 100 boxes Sperm
Candles sent to New York
per Sloop Experiment 11 mo 1
to be shipped on board Brig
Argus bound to S. America
100 boxes weighing 2867 lbs @ 94 6 11
100 boxes @ 25 cs — 25 "
1 box for Stores 28 3/4 lbs @ 33 box 25 cs 9 73 980 84

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73 Sundry Acts Dr to Stock No 6
83 Samuel C Bunting
For Invoice 30 casks Winter Oil
sent him 9 Nov. per Sloop
Hudson Capt Irish 1239 1/2 gals — 869 64
12 mo 4 Rec Sales net proceeds —

---

11 mo 11 107 Francis Roth Dr to Stock No 6
73 For 10 Tierces best Winter Oil

58	43	
51	79	
89	76	
84	77	
81	79	
363	354	= 717 5

wants 7 1/2 @ 72 cs 512 64

due as Cash 11 mo 11

New Bedford Eleventh month. 1826

11 mo 14 77 Cash Dr To Richard West
52 Rec'd him on his act - - - - 40 08

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18 Ship Minerva Dr To Sundry Acts
101 To Stock No 5
For 89 boxes Candles shipped
by him for South America
2508 3/4 lbs @ 33 cs 827 89
89 boxes @ 25 cs 22 25 850 14
73 To Stock No 6
For 61 boxes shipped as above
1755 1/4 lbs @ 33 cs - - - - 579 23
61 boxes @ 25 cs - - - - 15 25
For 1 box D° for Ships Stores
25 3/4 lbs @ 33 cs box 25 cs - - 8 74 603 22
88 To Expense Act
For 5 casks Oil Soap
weighing 1566 lbs @ 4 cs - - - - 62 64
1516 "

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74 Sundry Acts Dr To Stock No 6
15 Fish Grinnell & C°
For Invoice 79 Casks Winter Oil
sent them per Sloop Ann
11 Nov - 3907 1/2 nett gals
1 mo 30. 1827 Rec'd Sales nett proceeds 2426 54
For Invoice 150 boxes Spera candles
sent them per Sloop Ann same
time - 4079 lbs
March 2. 1827 Rec'd Sales nett proceeds 1292. 64
108 Thomas Whitridge of Baltimore
For Invoice 16 Casks Winter Oil
sent him 14 Nov. per Ship Minerva
Capt Hammond - 1117 1/2 gals
4 mo 1827 Rec'd Sales nett proceeds 824 " 4543 18

New Bedford Eleventh month 1826

C 100	Henry Payson & Co Dr To Stock N°6			
C 74	For Invoice 68 casks Winter			
	Oil sent them 14 Nov. p. Ship			
	Minerva Capt Hammond			
	4738 gals.			
	4 mo 1827 Rec Sales net p dls		3533 64	
	For Invoice 150 boxes Sperm Candles sent them per Ship			
	Minerva same time. 4149 3/4 lbs			
	12 mo 22. 1826 Rec Sales net proceeds		1397 70	4931 34
C 88	Expense Act Dr To Cash			
C 77	p Capt Perry freight of empty			
	bbls from N York			6 25
	" Abm Barker's bill of wood & bbls			21 98
				28 23
Nov 20 C 77	Cash Dr To Abraham Barker			
C 19	Rec of him bal. acct			244 07
C 41	Sundry Acts Dr To David Anthony			
	for net proceeds of Invoice of 60			
	boxes Sperm Candles of Stock			
	N°5 sent him 9th Inst per Sloop			
	George & Thebe as per his Acct Sales			
	dated 11 mo 9. 1826. half due 2 mo 22			
	& half due 5 mo 1. 1827.		561 94	
C 98	William R R Stetson & Co			
	For 3/4 ths p bland to their credit		421 46	
C 99	William T Russell			
	For 1/4 th p bland to his credit		140 48	561 94
Nov 27 C 91	William Coffin Dr To Cash			
C 77	p him on Act			50 "

New Bedford Eleventh month 1826

83 Sundry Acts Dr to Samuel C Bunting
For net proceeds of Invoice of 200
bxs Sperm Candles of Stock nº5
sent him per Schr Betty Franklin
March 2. 1826. as per his Sales dated
11mo 15. due 10mo 8. 1826 . . . 1830 83

98 William R Roth & Co
For 3/4 ths pland to their credit 1373 13

97 William J Russell
For 1/4 th pland to his credit . . 457 70 1830. 83

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45 Sundry Acts Dr to Fish Grinnell & Co
For net proceeds of Invoice of 50 casks
Winter Oil. (sea pressing fm. body)
Stock nº6 - sent them 19th Augt
per Sloop Ann. as per their Sales
dated 11mo 15 - due 2mo 3. 1827. . 2352 57

For net proceeds of Invoice of 20 casks
Sum Oil Stock nº6 sent them
23 May per Sloop Ann. as per their
Sales dated 11mo 16. due 11mo 1. 1826 643 90
2996 47

98 William R Roth & Co
For 3/4 ths pland to their credit . 2247 35

97 William J Russell
For 1/4 th pland to his credit . . 749 12 2996 47

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43 Elisha Hathaway & Co Dr to Stock nº6
74 For Invoice 47 Casks Winter Oil
from Head sent them 22 Nov. per
Sloop Traveller. 1832 ℔ net gals. -
12mo 18. Rec Sales net proceeds - . . 1297 13

New Bedford Eleventh Month 1826

245 Sundry Acts Dr
Fish Grinnell & Co
For net proceeds of Invoice 30
Bbls Winter Oil sent them 3d
Oct. per Sloop Experiment. Stock 26
as per their Sales dated 11th 22 -
due 2d 28. 1827 - - - - 738 05

98 William R Roth & Co
For 3/4 ths pland to their credit 553 54

97 William T Russell
For 1/4 th pland to his credit 184 51 738 05

43 Elisha Hathaway & Co Dr Stock No 5
101 For Invoice 150 boxs Spermaceti
Candles sent them 16 March 1826
per Sloop Traveller. to be shipped
by them to Havana - 42292 lbs
25 Nov. Rec'd Sales of 40 boxs Sugars
being net proceeds of 150 boxs Candles
ship'd by them to Havana - - - 1373 22 1373 22

43 Sundry Acts Dr to Elisha Hathaway & Co
For net proceeds of 150 boxs Candles
Stock No 5. sent them 16 March per
Sloop Traveller. ~~to~~ shipped to
Hathaway
Havana. proceeds rec'd in 40 boxs
Sugars - as per their Sales of s'd Sugars
dated 16 Nov. due 30 March 1827 - 1373 22

98 William R Roth & Co
For 3/4 pland to their credit - 1029 92

97 William T Russell
For 1/4 pland to his credit - 343 30 1373 22

New Bedford Eleventh Month 1826

11 mo 2 Dr 88 Expense Acct Dr to
Cr 97 William Russell
For expenses on 150 boxes Candles
sent to C Hathaway & Co 16 March
ship Lucy by them to Havana - including
prt from N B & forwt Insurance
to Havana - which they charged
to W R & R 48 70

Cr 45 Fish Grinnell & Co Dr to Stock No 6
Cr 74 For Invoice of 30 Casks best Winter
Oil from Head sent them 27th
Nov. per Sloop Experiment
Capt Tabor 2112 nt gals.
3 mo 2. 1827 Rec Sales net proceeds 1400 58

Cr 74 Sundry Acts Dr to Stock No 6
Cr 93 Gideon Howland
For Invoice 29 Casks best Winter
Oil sent him per Sloop Experiment
Capt Tabor 29 Nov. 1027 gals
3 mo 2. 1827 Rec Sales net proceeds . . 702 93
Cr 41 David Anthony
For Invoice 4 Tierces best Winter
Oil sent him 29 Nov. per Sloop
Geo & Phebe Capt West. 227 gals.
March 9. 1827 Rec Sales net pds . . 165 18
For Invoice 100 boxes Spermaceti
Candles sent him 29 Nov per Sloop
Geo. & Phebe Capt West. 27 83/96 lbs.
March 9. Rec'd Sales net proceeds . 854 63 1720 74

New Bedford Twelfth month 1826-

£45 Sundry Acts Dr to
Fish Grinnell & Co
For net proceeds of Invoice of 20 casks
Sum Oil sent Thum 26 July per
Sloop Experiment Capt Tabor
Stock № 6- as per their acct Sales
dated 11m° 30. due 1m° 29. 1827. 846 43

£98 William R Roach & Co
For 3/4ths placed to their credit 634 82

£97 William T Russell
For 1/4th placed to his credit 211 61 846 43

£92 Sundry Acts Dr to
Gideon Howland
For net proceeds of Invoice 15 casks
Winter Oil Stock № 6. sent him
19 Augt per Sloop Ann Capt
Allen- as per his acct Sales dated
2 Dec- due 30 Jany 1827 748 08

£98 William R Roach & Co
For 3/4ths placed to their credit 561 06

£97 William T Russell
For 1/4th placed to his credit 187 02 748 08

£83 Sundry Acts Dr to
Samuel C Bunting
For net proceeds of Invoice 30 Casks
Winter Oil Stock № 6 sent him
Nov 9. per Sloop Hudson- as per
his acct Sales dated Nov 29. due 1827 March 6 869 64

£98 William R Roach & Co
For 3/4ths placed to their credit 652 23

£97 William T Russell
For 1/4th placed to his credit 217 41 869 64

New Bedford Twelfth month 1826

C 83 Sundry Acts Dr to
Samuel C Bunting
For net proceeds of Invoice 49 Casks
Sum Oil Stock No 6 sent him
June 3. per Sch Betty Franklin
as per his Sales dated Nov 29 –
due Nov. 11. 1826 – – – – 197 34

C 98 William R Rotch & Co
For 3/4 ths placed to their credit 1483 01

C 97 William T Russell
For 1/4 th placed to his credit 494 33 1977 34

C 106 Sundry Acts Dr to Brig Argus

C 98 William R Rotch & Co
For 3/4 ths of Invoice of 100 boxes
Candles sent by him to S. America 728 33
" 1 box Candles taken for Store 9 73
738 06

C 97 William T Russell
For 1/4 th of Invoice of 100 boxes 242 78 980 84

C 18 Sundry Acts Dr to Ship Minerva

C 98 William R Rotch & Co
For 3/4 ths of Invoice of 150 boxes
Candles sent by him to S. America 1083 47
" 1 box Candles taken for Store 8 74
" 3/4 ths 5 Casks Oil Soap 46 98
1139 19

C 97 William T Russell
For 3/4 th of Invoice of 150 boxes Candles
& 5 Casks Oil Soap – – – 376 81 1516 "

12mo 28 C 88 Expense Acct Dr to Cash
C 77 p[d] Labour getting Oil out of Store
Store cellar – Stock No 7 – – – – – 1 "

New Bedford Twelfth month 1826

43	Sundry Acts Dr to Elisha Hathaway & Co			
	For net proceeds of Invoice 30 Casks Winter Oil from Comy Stock No 6. sent them per Sloop Benford 31 Oct. as per their Sales dated 5 Dec. due May 28		755 63	
98	William R Rotch & Co For 3/4 ths pland to their credit		566 73	
97	William T Russell For 1/4 th pland to his credit		188 90	755 63
12mo 13 88	Expense Acct Dr to Cash			
77	pd Howland & Co wharfage of 150 boxes candles 3 mo 16. 1826			1 50
42	Gifford & Bonney of Savannah Dr to Stock No 6			
74	For 14 Casks Sum Oil sent them via New York per Sloop Ann to care of Gibbs & Sunny — 516 net gals @ 70 cts			361 20
	4 months credit from 12mo 13			
42	Gifford & Bonney Dr to Expense Acct			
88	For Trunkage 50 cts & Wharfage 48 cts on 1488 lbs Oil sent them 12mo 13.			1 98
77	Cash Acct Dr to Stock No 6			
74	Rec'd of Capt West for 1/2 Cask Winter Oil 16 gals @ 75 & 1/2 Bag for Do 50 cts			12 50

New Bedford Twelfth month 1826

43 Sundry Acts Dr to Elisha Hathaway & Co

For net proceeds of Invoice 47 casks
best Winter Oil Stock No 6. sent
them per Sloop Traveller Capt
Crowell 11 mo 22. as per their Sales
dated 9 Dec 1826 - due 10 June 1827 1297 13

98 William R Rotch & Co

For 3/4 ths placed to their credit . . 973 85

97 William J Russell

For 1/4 th placed to his credit . . 324 28 1297 13

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18 Ship Minerva Dr to
72 Butler & Allen

For amt their bill of conveyance . . . 36 18

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51 Charles Fleming Dr to Stock No 5
101 For 5 gals Winter Oil 10 mo 23 1 "

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74 Sundry Acts Dr to Stock No 6.

37 Humphrey Russell

For 2 gals Sum Oil @ 75 c 10 mo 21 1 50

16 James Hathaway

For 1 bbl Sum Oil 37 1/2 wt gals @ 68 c 10 mo 21 25 50

75 Job Eddy

For 2 gals Sum Oil @ 75 c 10 mo 25 1 50

36 Abraham Shearman

For 7 gals Sum Oil @ 70 c 4 90

97 William J Russell

For 1 gal. Winter Oil 10 mo 26 @ 80
2 gals Sum Do 11 mo 9 . 1.50 2 30

109 Joseph R Anthony

For 2 gals Winter Oil 10 mo 28 @ 80 c 1 60

9 Gilbert Russell

For 1 gal. Winter Oil 10 mo 28 " 80 38 10

New Bedford Twelfth month 1826

74	Sundry Acts Dr. Stock No 6			
91	William Coffin			
	For 1 bbl Sum. Oil 32 nt gals			
	@ 68 cts. 11 mo 31		21	76
44	Alfred Gibbs			
	For 3 bbls Sum. Oil. 44. 35. 32½			
	110 nt gals @ 68 cts - 10 mo 31		74	80
28	William R Roach			
	For 7 gals Winter Oil @ 80 cts 11 mo 4		5	60
79	Russell Booth			
	For 3 gals Sum. Oil @ 75 cts 11 mo 7		2	25
90	David R Greene			
	For 1 bbl Sum. Oil 32 nt gals @ 68 11 mo 10		21	76
18	Ship Minerva			
	For 5 gals Sum. Oil @ 68 cts		3	40
72	Butler & Allen			
	For 1 bbl Sum. Oil 36 nt gals @ 68 cts 11 mo 11		24	48
81	Samuel Leonard			
	For 4 gals Sum. Oil @ 75. 11 mo 13		3	"
39	Henry P Willis			
	For 2 bbls Winter Oil 63 nt gals			
	@ 68 cts. 11 mo 15. 60 ds credit		42	84
46	Tillinghast & Bailey			
	For 1 bbl Sum. Oil 31½ nt gals @ 68 cts 11 mo 18 -		21	08
110	Gilbert Russell			
	For 1 gal. Winter Oil. 11 mo 18		"	80
97	William T Russell			
	For 3 gals Sum. Oil @ 75 cts. 11 mo 22		2	25
28	William R Roach			
	For 7 gals Winter Oil @ 80. 11 mo 23		5	60
47	Nehemiah Leonard			
	For 1 bbl Sum. Oil 35 nt gals @ 68 cts 11 mo 25		23	80
18	Timothy Howland			
	For 2 gals. Sum. Oil @ 75 cts 11 mo 25	1 50	25	42

New Bedford Twelfth month 1826

74	Sundry Acts Dr To Stock No 6		
90	David B Greene		
	For 1 bbl Sum Oil 37½ wt gals @ 65 cts 11 mo 27	24	37
97	William T Russell		
	For 1 gal. Winter Oil 11 mo 27		80
36	Abraham Shearman		
	For 2 gals. Sum Oil @ 75 cts 12 mo 1	1	50
75	Job Eddy		
	For ½ gal. Sum Oil 11 mo 28		38
28	William R Rotch		
	For 1 bbl Sum Oil. 50 wt gals @ 65 cts without bbl - deliv'd Z Macomber 12 mo 2	32	50
70	Griffin Barney		
	For 1 gal. Sum Oil 12 mo 4		75
89	Philip Gray		
	For 5 bbls Winter Oil. 36½. 35. 38. 33. 36½ 176½ wt gals @ 73 cts 12 mo 4	128	84
110	Gilbert Russell		
	For 1 gal. Winter Oil 12 mo 4		80
79	Russell Booth		
	For 3 gals Sum Oil @ 75 cts 12 mo 9	2	25
64	William Knights		
	For 1 bbl Sum Oil 31½ wt gals @ 68 cts 12 mo 11	21	42
79	Russell Booth		
	For 2 gals Sum Oil @ 75 cts 12 mo 12	1	50
109	Joseph R Anthony		
	For 2 gals Winter Oil @ 80 cts 1.60		
	4 " Sum Do @ 75 cts 3.00 12 mo 12	4	60
28	William R Rotch		
	For 7 gals Winter Oil @ 80 cts. 12 mo 18	5	60
110	Gilbert Russell		
	For 1 gal. Winter Oil 12 mo 19		80
51	Charles Fleming		
	For 5 gals. Winter Oil @ 80 cts 12 mo 20	4	230 11

New Bedford Twelfth month 1826

103 Alfred Kendrick Dr to Stock No 6
74 For 1 bbl Sum Oil 30½ at gal 70 cts 21 35
1 bbl Winter Do 35 " Do 75 cts 26 25 47 60
30 days Cr for 12 mo 20

88 Expense Act Dr to Pardon Tabor
7 For 254½ lbs Candles pr acct 10 mo 24
" 206 Ditto 11 mo 13
" 86 3/4 Ditto 11 mo 14
" 18 3/4 12 mo 5
" 88½ Ditto 12 mo 19
819 lbs @ 9 c 102 37

88 Expense Act Dr to Noel Tabor
13 For 4 bbls @ 62 cts 2 48

74 Sundry Acts Dr to Stock No 6
107 Francis Rotch
For 19 gals Winter Oil @ 75 cts 14 25
98 William B Rotch & Co 11 mo 13
For 1 bbl Winter Oil delivd
Thos Allen 33½ at gal @ 75 cts 25 12
106 Cornelius Grinnell Junr
For 1 bbl Sum Oil 32½ at gal @ 70 cts 22 75
109 Joseph B Anthony 11 mo 13
For 5 gals Sum Oil delivd A Russell 11 mo 13 3 75
77 Cash Acct
For Cash rec for 21 gals retailed @ 75 cts 15 75 81 62

12 mo 26 88 Expense Act Dr to Cash
77 pd Eli Haskell for gauging Oil
Sundry times at Oil works 5 02
" 29 pd Jon Allen Mason bill 1 50
pd Chas Grinnell for 1 c. potash 44
1827 pd postages 8 86 15 82
1 mo 15

New Bedford Twelfth month 1826

100 Sundry Acc^ts Dr^ to Henry Payson & Co^

For net proceeds of Invoice 100 boxes Spirm Candles Stock N^o 5. sent them per Brig Columbus Capt Key 8 Sep^r 1826 as per their Sales dated 30 Nov. 1826 due 7 m^o 13. 1827 — 971 03

For net proceeds of Invoice 54 Casks Casks Winter Oil Stock N^o 6 sent them per Brig Columbus Capt Key 8 Sep^r 1826 — as per their Sales dated 30 Nov. 1826 — due 2 m^o 20. 1827 — 1867 10

For net proceeds of Invoice 150 boxes Spirm^a Candles sent them 14 Nov^r per Ship Minerva Capt Hammond Stock N^o 6 — as per their Sales dated 30 Nov. 1826 due 9 m^o 2. 1827 — 397 70

4235 83

98 William R Roth & Co

For 3/4 ths plaind to their credit — 3176 87

97 William T Russell

For 1/4 th plaind to his credit — 1058 96 — 4235 83

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98 W R Roth & Co Dr^s

72 Butler & Allen

For am^t their bill against Sloop Malora — 48 78

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107 Ship Frances Dr^ to Stock N^o 6

74 For 10 boxes Spirm Candles

317 3/4 lbs @ 32 cts — 11 boxes @ 25 cts — 104 43

19 gals Sperm Oil @ 70 cts — 13 30 — 117 73

New Bedford Twelfth month 1826

74 Sundry Acts Dr to Stock No 6
100 Henry Payson & Co
For Invoice 46 boxes Sperm Candles
sent them 12mo 13 per Sloop Milo
Capt Delano 4401 lbs
8mo 3 Rec Sales 160 boxes candles & 120 Gls Oil 1692 13
For Invoice 12 Casks best Winter
Oil sent them 12mo 13 per Sloop
Milo Capt Delano 437½ gals.
92 Gideon Howland
For Invoice 9 Casks best Winter
Oil sent him per Sloop Ann
Capt Nash 376½ gals
3mo 17 Rec Sales net proc . . . 270 45 1962 58

1827
1mo 86 Sundry Acts Dr to
Richard G Howland
For net proceeds of Invoice of 20 boxes
refined Spermaceti Stock No 5
sent him 18 Sept 1826 per Schr Jane
Capt Tripp as per his Act dated
Jany 11. 1827 . . . . 184 72
98 William R Roth & Co
For ¾ Ths plane to their credit 138 54
97 William T Russell
For ¼ Th plane to his credit . 46 18 184 72

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88 Expense Act Dr to Cash
77 pd Jos. Brownell Blacksmiths bill . . . 36 27

1mo 27 66 Elisha Dunbar & Co Dr to
104 Stock No Seven
For 3 bbls Winter Oil 95 net gals @ 73c 69 35

New Bedford First Month 1827

1m 29 98 William B Rotch & Co Dr to
90 David B Greene
For Mr Dodg's order, note of
Ship Minerva for the owners pa 30 69

88 Expense Act Dr to Cash
77 pd C Dunbar & bill 14 23
pd Capt Allen for pew Ann for 1826 28 39 42 62

88 Expense Act Dr to
15 William White Junr & Co
For 31½ lbs mix yarn a 60 cts 18 90
rec 12m 23. 1826

97 William T Russell Dr to
Sundry Accounts
64 To William Knights
For balance his act 152 21
66 To Bennet Willcox & Co
For balance this act 199 65
68 To Thomas Riddell
For bal. his act 13 27
6 To Bills Receivable
For amt Rec for M O Bradfords note 203 58
For Do " Job Eadys note 555 50
60 To Samuel Hussey
For amt his a/c rec by W T R 4 50
70 To Griffin Barney
For amt his act 10 85
84 To John B Smith
For amt his act 6 47
To Charles Grinnell
85 For amt his act 3 75
94 To Abner Howland
For amt his act 1 50 1151 28

New Bedford First Month 1827

98	William R Rotch & Co Dr to			
	Sundry Acts			
16	To James Hathaway			
	For amt his act		49 65	
18	To Ship Minerva			
	For amt her act		49 96	
109	To Joseph R Anthony			
	For amt his act		56 62	
28	To William R Rotch			
	For amt his act		184 69	
39	To Henry P Willis			
	For amt his bill against Sh. Frances		27 12	
51	To Charles Fleming			
	For amt his act		16 "	
61	To Leonard Macomber			
	For amt his act		21 45	
66	To Elisha Dunbar & Co			
	For amt his act		69 35	
84	Barque Elizabeth			
	For amt her act		1 80	
107	To Ship Frances			
	For amt her act	117 73	594 37	

77	Cash Dr to Humphrey Russell		
37	Rec of J R Anthony amt his act		1 50

97	William T Russell Dr to		
60	Ship Parnasso		
	For amt her act		338 84

88	Expense Act Dr to Gilbert Russell		
110	For a wench used for heaving		
	taught preps		40 "

New Bedford First month 1827

45 Sundry Acts Dr
Fish Grinnell & Co
For net proceeds of Invoice 150 boxes
Sperm Candles sent them 10mo 17
1826 per Sloop Experiment Capt.
as per their Sales dated 1mo 17. 1827
due 4mo 6. 1827 . . . 1331 60

For net proceeds of Invoice 79 Casks
Winter Oil Stock No 6 sent them
11mo 11. 1826 per Sloop Ann Capt
Allen - as per their Sales dated
1mo 17. 1827 - due 2mo 5. 1827 . 2426 54
3758 14

98 William R Roch & Co
For 3/4ths placed to their credit 2818 61

97 William T Russell
For 1/4 th placed to his credit . 939 53 3758 14

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88 Expense Act Dr to Sundry Acts
7 To Pardon Tabor
For 169 1/2 lbs Candles paper 12mo 23
" 125 1/2 Ditto 12mo 25
" 336 3/4 Ditto 1827 1mo 13
631 3/4 lbs @ 9¢ 78 97

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36 To Abraham Shearman Junr
For amt his bill Stationary . . 8 38

77 To Cash
pd Capt Tobias freight his bill from
New York per Sloop Experiment . 47 09
pd for 10 bus Coal @ 9¢ 1.25
pd 36 ditto @ 10cts 3.60 4 85
pd A Shearman for 1 1/2 gals Oil Vermilion &c. 1 12 53 06
140 41

New Bedford First month 1827

74 Sundry Acts Dr to Stock No 6

28 William B Rotch
For 2 gals Winter Oil @ 80 cts 12mo 22 — 1 60

37 Humphrey Russell
For 2 gals Sum Oil @ 75 cts 12mo 26 — 1 50

88 Expense Act
For 1 box Spurn Canales, presented by the Manufactory Mr Dewy
25 1/4 lbs @ 32 cts — 7 98

97 William T Russell
For 3 gals Sum Oil @ 75 cts 12mo 29 — 2 25

72 Butler & Allen
For 1 bbl Sum Oil 31 gals @ 70 cts 12mo 30 — 21 70

81 Samuel Leonard
For 4 gals Sum Oil @ 75 cts 12mo 30 — 3 "

111 Griffin Barney
For 1 gal. Sum Oil 1mo 3 — " 75

110 Gilbert Russell
For 1 gal Winter Oil 1mo 3 — " 80

89 Philip Gray
For 1 bbl Sum Oil 32 1/2 gals @ 70 cts 1mo 5 — 22 75

75 Job Eddy
For 2 gals Sum Oil @ 75 cts 1mo 6 — 1 50

79 Russell Booth
For 3 gals Sum Oil @ 75 cts 1mo 6
2 Ditto " 1mo 10 — 3 75

46 Tillinghast Bailey
For 1 bbl Sum Oil 38 1/2 gals @ 70 cts 1mo 6 — 26 95

47 Nehemiah Leonard
For 1 bbl Sum Oil 35 gals @ 65 cts without barrel 1mo 8 — 22 75

36 Abraham Shearman Jr
For 2 gals Sum Oil @ 75 cts 12mo 30
1 1/2 Ditto " 12mo 29 — 2 62 — 119 90

New Bedford First month 1827.

✓74	Sundry Acts Dr to Stock No 6			
✓64	Barker & Briggs			
	For 1 bbl Sum Oil 34½ gals @ 67c			
	without bbl / 1 mo 12		23 11	
✓16	James Hathaway			
	For 1 bbl Sum Oil 34½ gals @ 70c 1/12		24 15	
✓110	Gilbert Russell			
	For 2 gals Sum Oil @ 75c	1/12		
	1 gal. Winter 80c	1/29	2 30	
✓28	William R Rotch			
	For 7 gals Winter Oil @ 80c	1/19	5 60	
✓109	Joseph R Anthony			
	For 5 gals Sum Oil @ 75c delivd to			
	Abm Russell 1/29		3 75	
✓77	Cash Account			
	Rec for 7½ gals retailed @ 75	5.63		
	100 Candles	40	603	64 94
✓79	Russell Booth Dr to			
✓88	Expense Act			
	For 10 lbs Oil Soap @ 6c 1 mo 27			60
2 mo 3 98	William R Rotch & Co Dr to			
✓44	Alfred Gibbs			
	For his bill of 8 bbls prime pork			
	@ $8. for Ship Minerva			64 00
" ✓77	Cash Dr to Humphrey Russell			
✓37	Rec of J R Anthony on his Act			1 50
✓88	Expense Act Dr to			
✓69	Nathan Taber			
	For amt his bill of iron grates &c			17 16

New Bedford Second month 1827—

2mo 6 77/03 Cash Dr to J & N Hathaway
Rec'd them and this out. 17 92

97/36 William T Russell Dr to
Abraham Shearman & Co
For bal. his act - - - - 5 54

2mo 5 69/74 Nathan Taber Dr to Stock No 6
For 1 bbl Sum Oil 35 Wt gals 70c 24 50

88/80 Expense Act Dr to Sundry Acts
To George Brayton
For Amt his bill of Market casks
Dc exp to 12 mo 9. 1825. 567. 87
Less 8 bbls casks returned .8. " 559 87 559 87

77 To Cash
pd Jas Bowyer for labour to 2mo 10 54 "
Jno Paun Do 1mo 1 101 50
Nathan Rud Do 2mo 10 23 "
Thos Jowett Do 1 mo 1 80 50
J. Simons Do 2 "
Jno Gilbert Do 112 83
Ephm Lake Do 1mo 1 68 "
pd prem. Notes to Bedford Com
Insurance on Oil & candles - 114 67
" boxing 1360 lbs candles &c 13 60
" Wm Taber for bungs - - 1 31
" F & Hd cartage on hoops - - " 50
" Wharfage bill to Central Wharf 65 73 643 64
1203 51

71 John Harrison Dr to Sundry Acts
For a mistake in crediting him with a remittance to J Grinnell & Co viz. $600.
98 To William B Rotch & Co 3/4 Wh 450 "
97 To William T Russell for 1/4 Wh 150 " 600 "

New Bedford Second Month 1827

2mo 8 ✓112 ✓88 Pardon Taber Dr To Expense Act
For 83 3/4 lbs candle paper returned 9 — — 10 40

✓77 ✓48 Cash Dr To Samuel W Heath
Rec of him bal. his Act — — 12 37

✓104 ✓110 Stock No Seven Dr To Gilbert Russell
For Amt his bill of 29 casks Sperm
Oil purchased of him 1 mo 22
at 4 months Cr 3784 gals 375 s — — — 2838 "

✓110 ✓98 ✓97 Gilbert Russell Dr To Sundry Acts
To William R Rotch & C
For 3/4 lbs balance his Act — 2089 42
To William T Russell
For 1/4 lb ditto — — — 696 47 2785 89

✓104 ✓98 ✓97 Stock No Seven Dr To Sundry Acts
For Sperm Oil purchased of John
Osborn of Edgartown of Ship
Almiras Cargo viz
6458 gals Head
10762 " Body
17220
15 gals allowance for wants
17205 gals Total 375 s — — 12903 75
89.600. 6 months C with interest remainder cash
note dated 1 mo 25
To William R Rotch & C
For 3/4 lbs of 12903.75 — — 9677 82
To William T Russell
For 1/4 lb ditto — — — 3225 93 12903 75

✓88 ✓98 Expense Act Dr To
William R Rotch & C
For Amt Dyre Richmonds bill
for covering fry pots with zinc 14 24

New Bedford 2nd Month 1827

104 Stock No 7 Dr to Sundry Acts
For 734 gals Sperm Oil head & body
purchased of E Tallman @ 75 cts
4 months Cr from 1 mo 13 . . 550 50

98 William R Roth & Co
For 3/4 ths $550.50 . . . 412 88

97 William T Russell
For 1/4 th . ditto 137 62 550 50

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88 Expense Act Dr to George Brayton
80 For error in charge of 18 pipes sold
him in 8 mo should be 14 pipes diff. 19 96
For 6 30ds discount on Notes received
of W R Roth & Co . . . 4 20
For amt his bill of Market casks &c
up to 6 mo 12. 1826 . . . 515 09 539 25

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77 Cash Dr to Francis Roth
207 Rec of him on Act 2 mo 9 . . . . . 200 "

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80 George Brayton Dr to Cash
77 Pd him 2 mo 9 . . 200 "
Pd him 2 mo 10 balance of Act . 22 57 222 57

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92 Sundry Acts Dr to Gideon Howland
For net proceeds of Invoice of 40 boxes
Sperm Candles Stock No 5 sent him
19 Sept 1826 per Sloop Ann as per his
Sales dated 30 Dec 1826 due Dec 31 1826 357 22

98 William R Roth & Co
For 3/4 ths placed to their credit 267 91

97 William T Russell
For 1/4 th placed to his credit . 89 31 357 22

New Bedford Second Month 1827

88 Apense Act Dr to William T Russell
97 For the following bills of empty
barrels bot by Gideon Howland
in New York, & ch'd to W T R
Sep 7. 100 barrels 57 25
" 13. 200 D° 104 75
Oc 7 40 Tierces 25 62
" 25 21 casks 31 02
Nov 11 123 Tierces 4 bbls 80 23
For 2 casks potash charged in
6 Hathaways bill 51 14 344 01

81 Samuel Leonard Dr to Stock N° 6
74 For 4 gals Sum Oil 75 c . . . . 3 "

97 William T Russell Dr to
81 Samuel Leonard
For am't his act . . . . 24 "

88 Apense Act Dr to Cash
77 p° J & J Howland wharfage bill . . 3 64

77 Cash Act Dr to William T Russell
97 For bal. cash at transfer . . 591 30

88 Apense Act Dr to William T Russell
97 For his services manufacturing
Stock N° 6 82266 gals at
$ 4 1/4 per Tun of 252 gals . . . 1385 50

97 William T Russell Dr to
98 William B Rotch & C°
For this am't due from W B R & C° to W T R
& now transfered to equalize their 3/4 ths of Stock 909 16
with W B R & C°

New Bedford 2mond Month 1827

99 William R Rotch & Co Old Ac D 7/10
99 Their New Account
For balance transferred to New A/c 9447 30

97 William T Russell Old Ac D
397 His New Account
For balance transferred to credit
of New account 3149 10

2mo 16 77 Cash Dr Tillinghast & Bailey
46 Rec of him am[t] his act 48.03

88 Expense Ac[t] Dr to Cash
77 P labour hoisting Oil casks
in Stone Store 2.

77 Cash Dr to Alfred Gibbs
2mo 21 44 Rec of him bal of act 10 80

97 William T Russell Dr
75 Job Eddy
For am[t] his act 54 05

2 22 15 William White Jun & Co Dr to Cash
77 P him in full 105 30

88 Expense Ac[t] Dr to Russell & Booth
79 For his carpenters bill from
May 1825 to Apr 1826 20 25
For ditto from Apr 1826 to
Feby 17 1827 12 71
32 96
97 William T Russell
For balance his act 10 68 43 64